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MATTHEW HALE'S SYSTEM  
OF  
BOOKKEEPING FOR SOLICITORS

VALUABLE LAW WORKS

PUBLISHED BY

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119, CHANCERY LANE, LONDON, W.C.

MARCH, 1884.

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# **BOOKKEEPING FOR SOLICITORS.**



MATTHEW HALE'S SYSTEM  
OF  
BOOKKEEPING FOR SOLICITORS

CONTAINING A  
LIST OF ALL BOOKS NECESSARY  
WITH A COMPREHENSIVE DESCRIPTION OF THEIR OBJECTS AND  
USES FOR THE PURPOSE OF  
DRAWING BILLS OF COSTS  
AND THE  
RENDERING OF CASH ACCOUNTS TO CLIENTS;  
ALSO SHOWING  
*HOW TO ASCERTAIN PROFITS DERIVED FROM  
THE BUSINESS.*

*With an Appendix.*

LONDON:  
STEVENS AND SONS, 119, CHANCERY LANE.  
Law Publishers and Booksellers.  
1884.





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BRADBURY, AGNEW, & CO., PRINTERS, WHITEFRIARS.

## PREFACE.

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MANY persons may be at first inclined to consider it somewhat presumptuous in a Managing Clerk to attempt to teach Solicitors how to keep their books. The Author has the courage to think, after a careful study of this work, a more lenient view may not unwillingly be adopted.

The matters treated of cannot well be learnt in the short time a Solicitor's Articled Clerk has at disposal during his term of service. Such time is sufficiently occupied by studying the principles of Law in order to pass the examinations. It is not therefore until he has got through his "Final" that he actually needs a knowledge of the important duties which must inevitably fall upon him when carrying on business on his own account. As a rule it is at this period the want of such a work as this is mostly felt for the simple reason that no pains have been taken to obtain, during articles of clerkship, any idea of what may be termed the interior economy of a Solicitor's office.

To men who are about commencing business on their own account this work is particularly addressed. It is not in any way expected this system will be adopted by Solicitors of many years' standing, who have acquired a habit of keeping their books on a system of their own.

An experience extending over twenty years has led the Author to believe a few hints on the subject may not be unappreciated, and may possibly be of service to many solicitors who have hitherto kept their books in an indifferant manner.

Carelessness and indifference with regard to book-keeping arises not so much from the want of a desire to keep books correctly as from the circumstance that, although other works have been written on the subject, no reliable or intelligible guide has yet been published.

The Author has endeavoured to supply this deficiency with some confidence that his efforts will be favourably received.

MATTHEW HALE.

10, WELLINGTON STREET,  
ISLINGTON.

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# PLAN OF ARRANGEMENT.

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## PART I.

### BILLS OF COSTS DEPARTMENT.

Relating to books necessary for the purpose of carrying on the ordinary business of a solicitor's office in an efficient manner, and the materials from which bills of costs are to be prepared. Method of keeping the books and explaining their uses.

## PART II.

### RELATING TO CASH ACCOUNTS.

Books necessary for the purpose of posting proper cash books and accounts of all moneys received from and on behalf of Clients, and the rendering of such accounts in a correct form. Also explaining how to ascertain profits on the business.

## APPENDIX.

PAYING-IN BOOK.

CHEQUE BOOK.

PASS BOOK.

JOURNAL.

OFFICE CASH BOOK.

DISBURSEMENT LEDGER.

INDEX TO COSTS.

GENERAL LEDGER.

## INDEX.





# BOOKKEEPING FOR SOLICITORS.

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## INTRODUCTION.

---

SOLICITORS, being Officers of the Supreme Court of Judicature, are at all times amenable to that Court for misbehaviour or defalcations in money matters. They are in duty bound to render Bills of costs, charges, and expenses, and accurate accounts of monetary transactions to those who employ them without the intervention of the Court.

The machinery of the Court, however, is unfortunately too frequently put in motion to obtain such accounts.

In most cases there is no desire to avoid this obligation, but it so happens, from a careless mode of bookkeeping, the task proves a work of extreme difficulty, entailing much anxiety on the parties entitled to the account, and a vast amount of trouble to the Solicitor himself, before anything in the shape of bills of costs can be prepared or a cash account worthy of the name rendered.

To have the book department neglected is, in many instances, the cause of ultimate failure, if not disgrace. It is impossible for Merchants or Tradesmen to ascertain their assets, liabilities, or profits without books. How much more so is it impossible for a professional man engaged in a multifarious legal business to

ascertain in what position he stands with regard to his own, or what moneys are in his hands belonging to other people, if his books are carelessly or disgracefully neglected.

The labour of posting books is, in the first instance, comparatively light, if performed as it should be—day by day. It occupies but a small portion of the hours of business, in the result saves valuable time, and relieves the mind of vexation, anxiety and trouble, which would otherwise be unavoidable.

In the following pages, the use of all technicalities usually employed in works on mercantile book-keeping are purposely avoided. The explanations given are as plain and concise as can be, consistently with the extreme importance of the subject.

The System is divided into two Parts. Part I. treats of such books as are essential to the carrying on, in an efficient manner, the work of a Solicitor's office, with the object of ultimately preparing and settling the bills of costs, charges, and disbursements, either for delivery to the client, or for submission to the Taxing Officers of the Court.

Such matters will be explained as are necessary to be thought of and provided, in order that the Solicitor may be able, and without which he could not be expected to make out a bill of costs relating to an action at law, chancery suit, conveyancing matter or other business entrusted to him in anything like a satisfactory manner to himself or his clients.

It is from the books spoken of in Part I. that all bills of costs are drawn. Each entry represents either professional services, that is, money value or monies paid out of pocket in the course of each day. When these materials are properly put together they form, in the shape of a draft bill of costs, a narrative of the proceedings taken to carry out the wishes of the client. This putting the materials together, to be duly appreciated, requires the draft to be carefully arranged and settled.

It is the object of Part I. to explain how these materials are to be obtained and arranged, leaving the process of settlement

to the Solicitor himself, or some other skilled person in his employment.

The reason why the Bills of Costs Department is treated of in the first instance is, that the greater portion of the profit derived from a Solicitor's business is for professional services rendered to clients, and for which he receives payment only on the delivery of what is termed a "Bill of costs" showing what those services consist of. Consequently this Department, being the mainstay of the business, is considered of the first importance, and thus obtains the preference.

Part II. is devoted to books necessary for the preparation of Cash Accounts, either for reference or delivery of all moneys received from or on behalf of clients, and the rendering of such accounts in an intelligible form.

This branch of the subject is of more importance than the former, but the labour of keeping and posting the books is not so heavy. Greater care is also required because any errors in a cash account affect the interests of a client much more than an imperfectly rendered bill of costs can do. In the one case the client may be the loser by an omission in a cash account, in the other the gainer by omissions in the bill of costs.

By keeping the books treated of in this Part posted, the practitioner will be able at any stated time, viz., yearly or half yearly, to balance his books, and ascertain to a nicety how much profit his business returns, besides being at all times able to ascertain what money he has at his bankers, how much of it he may call his own, and how much belongs to other people. It cannot be denied this is a most desirable position to be in, and one, which not only gives confidence, but facilitates business.

In order to facilitate reference, the work is divided into Chapters; a separate Chapter being devoted to each particular subject.

No particular class of Cash Books is needed to carry out this System. Any of the books, of which specimens are given in

the Appendix, may be obtained of law stationers or account book makers at ordinary prices. The Index of Costs requires a special ruling which may be copied from the example given, and a book containing about a hundred pages will last for many years, consequently no exceptional outlay is required, and the periodical services of a professional accountant will not be necessary.

# PART I.

## BILLS OF COSTS DEPARTMENT.



### CHAPTER I.

#### CALL BOOK.

THIS book is known to most people engaged in Solicitors' offices. By reason of its extreme simplicity, it generally obtains the least attention; in many instances it is carelessly kept or grossly neglected. Now and then a spasmodic effort is made to keep it properly, but it again falls in arrear, becoming at last utterly worthless. A correct record of visitors to the office will be found of assistance in many respects; especially for reference on future occasions. Clearly written entries should be inserted by a clerk, specially charged with the duty, who should be responsible that the work is correctly performed. The name of each person who calls at the office should be entered in the order of his visit, if possible, giving the Christian name or initials. No one should be allowed to leave the office without the name being ascertained and duly entered. On the same line as the visitor's name, the initials of the person who sees him on the business should be placed. The object of this is to enable it to be ascertained, should occasion require it, who attended to the requirements of the client or visitor. Questions too often arise which a reference to this book at once set at rest by placing the matter beyond doubt, saving time and annoyance.

The following is an example :—

*Monday, January 1st, 1883.*

Mr. Walter Smith	.	.	H. J.		Messrs. Harrison (from).	W. L.
Mrs. Robinson	.	.	H. J.		&c.	&c.

## CHAPTER II.

### LETTER BOOK.

DURING the last thirty years it has become the universal practice for men of business to keep press copies of their letters. It is proposed here to explain the ordinary mode, that is, one in which the letters are copied by means of the customary iron press. Copies of every description of letter, trifling as well as important, should be kept in this book; a duty which should never be omitted. The process of copying the letters being so well known requires no explanation. There are notwithstanding other matters worthy of attention: every letter copied should be carefully indexed. The common process of indexing letters simply under the name of the person to whom they are addressed, is not sufficient for a lawyer's office. The following are some directions for properly and efficiently indexing the book—only a few minutes each morning is necessary to perform the work in this way, which will amply repay for the extra trouble, and also be the means of saving much time when a reference is needed or correspondence is required to be copied from the book.

- 1stly. The name of each person to whom a letter is addressed should be inserted in the index, under the initial of the name, with the number of the page on which the letter appears in the same line.
- 2ndly. Each letter relating to any particular business should be indexed in the same way, under the name of the

matter to which it refers. This may be termed double indexing.

3rdly. A considerable improvement may be made in the process by adopting what may here be termed the chain-index, and is accomplished in the following manner:—

Letters addressed to Mr. Henry Robinson, relating to the matter of Williams, deceased, appear under the above rules as follows:—

Under the letter R.

Henry Robinson, pages 5, 19, 25, 81, 83, 97, 105, 127.

Under the letter W.

*re* Williams deceased (Henry Robinson) 5, 19, 25, 81, 83, 97, 105, 127.

The chain-index is made by showing on every page on which a letter is copied by means of figures: the pages where the last letter and the next letter relating to the same matter may be found. Therefore, when the first letter, that is, the one on page 5, is indexed, a cipher should be inserted on the top of page 5, with a short line under it, thus:  $\overset{0}{\rule{0.5em}{0.4pt}}$ .

This "0" signifies that the letter on that page is the first in the book relating to that particular business. Afterwards, when the letter on page 19 is indexed, the figures 19 should be placed on page 5, under the nought thus,  $\overset{0}{\underset{19}{\rule{0.5em}{0.4pt}}}$ ; at the same time the figure 5 will be placed on page 19, with the line under it thus,  $\overset{5}{\rule{0.5em}{0.4pt}}$ . Then when the letter on page 25 is indexed, the figures 25 will be placed under the line on page 19 thus:— $\overset{5}{\underset{25}{\rule{0.5em}{0.4pt}}}$ , and the figures 19 will be placed on page 25, thus:  $\overset{19}{\rule{0.5em}{0.4pt}}$ , and so on throughout the book. The above figures will then stand as follows: on page 5  $\overset{0}{\underset{19}{\rule{0.5em}{0.4pt}}}$ , on page 19  $\overset{5}{\underset{25}{\rule{0.5em}{0.4pt}}}$ , on page 25  $\overset{19}{\underset{81}{\rule{0.5em}{0.4pt}}}$ , on page 81,  $\overset{25}{\underset{83}{\rule{0.5em}{0.4pt}}}$ , and so on.

The top figure indicating where the preceding letter is to be found, and the bottom figure where the next letter is to be found.

This process requires care in practice but amply repays for the extra trouble.



As each Letter Book is filled up, it should be endorsed by affixing a paper label on the back containing the number of the book, the date of its commencement, and the date of the last letter thus :

<p>No. 1, 1883, January 1st, to April 1st.</p>	<p>No. 2, 1883, April 1st, to June 30th.</p>	<p>No. 3, 1883, June 30th, to August 1st.</p>
--	--	---

These Letter Books will be found to rapidly increase in number, amounting in the course of a few years, to large figures. An excellent plan is to affix a list of them to some conspicuous part of the office for reference.

This list may take the following form :—

*Index to Letter Books.*

No. 1, 1883, January 1st to April 1st.

No. 2, 1883, April 1st to June 30th.

No. 3, 1883, June 30th to August 1st.

&c.      &c.      &c.      &c.

A glance at this list will at all times give an idea of the particular book wanted without the necessity of wading through a large number of books to find a letter of a given date. The chain-index before mentioned will then save the trouble of continually turning back to the general index to find the pages on which the letters are copied.

## CHAPTER III.

### DAILY NOTE BOOK.

MANY men are satisfied with a Diary. To do the work of a Solicitor's office effectually, satisfactorily, and speedily, it is desirable to have something in addition.

A shorthand writer's ordinary Note Book opening long-wise may be used as a Daily Note Book. A separate opening should be appropriated for each day. The first thing in the morning a note of every item of business, then known, requiring to be transacted during the day should be inserted—the Diary being referred to for this purpose. This Note Book will be found of service for many purposes—not the least important being to refresh the memory when making up the entries in the draft costs, and should always be referred to when this is being done, together with the Call Book and Letter Book. It also serves as a ready means of making notes and memoranda during a conversation with a client and for taking short items of instructions. This book should be always at hand, especially when reading the morning letters. The manner of opening this book should be as follows :—

*Monday, January 1st, 1883.*

<i>Williams, deceased.</i>	. . .	Apply for Probate.
<i>Jones v. Smith . . .</i>	. . .	Issue writ and serve.
<i>Matthews to Johnson . . .</i>	. . .	Complete purchase at 12.30.
<i>Johnson to Robinson . . .</i>	. . .	Draw requisitions.
<i>Smith v. Brown . . .</i>	. . .	Letter for payment of £27 19s. 1d.
<i>Re Atkins . . . . .</i>	. . .	Settle costs for Taxing Office.

<i>Office</i>	.	.	.	.	.	Check bank book.
<i>Hargreaves</i>	.	.	.	.	.	Send rent account.
<i>Slater to Smith</i>	.	.	.	.	.	Produce deeds at one o'clock.

This will be sufficient to enable the reader to comprehend the uses for which this little book is intended.

Care should be taken to see that everything to be done is duly noted. Towards evening, when the Principal is about to leave the office, the day's notes should be referred to, in order to ascertain whether all the items are disposed of; if so, they should be ticked off or struck through; if any should remain as not completed, they ought to be carried on to the next day, when the book is made up again in the morning. It will be perceived that one of the objects of the Daily Note Book is to enable the practitioner to make a list of his daily work, if possible, in the order in which it requires to be performed. Another object is to enable him to give proper instructions to his clerks, and to assist his memory when writing letters, or dictating them to a shorthand writer. A third object is to help him to make out his entries in the draft costs with little trouble, saving the necessity of referring to numerous papers and documents whilst so doing. Finally to enable him to effectually dispose of every part of the business he has in hand, and which it is possible to do on that particular day, and to carry forward from day to day such notes as require to be so carried forward, thus preventing his forgetting or neglecting to attend to the particular businesses to which they refer. By a careful use of this little book the business may be conducted with regularity, order, and despatch. Mistakes are avoided, small matters are not forgotten, and more important still, business is not allowed to fall into arrear. By adopting and giving proper attention to this wonderful little assistant, a healthy, vigorous, and energetic habit of conducting the work of the office is gained imperceptibly. Many persons use separate slips of paper, a practice to be condemned, by reason that they get mislaid whilst the book can always be referred to.

## CHAPTER IV.

### DIARY.

THE Diary to a great extent explains itself; a lengthy description is not therefore required. A large number of these books are published annually for the use of Solicitors. It will perhaps not be out of place to recommend the Lawyer's Companion and Diary as one of the most useful. The most attentive and punctilious man of business cannot expect to remember appointments made, or engagements contracted for certain days, perhaps a month or so ahead. All appointments should be duly noted as soon as known. A few suggestions, however, may be of service. For instance, when a writ of summons is issued, the date on which judgment is to be entered should be noted in the Diary; when a writ of summons is sent for an undertaking to enter an appearance to be given, the date when such appearance should be entered should be noted; when a Statement of claim or Defence is delivered, the time the next pleading is due should not only be noted, but an entry ought to be made a day or two in advance of the date showing when application should be made for further time, or to take out a summons for the time to be extended, if required; likewise appointments made to settle purchases, the days and times to deliver abstracts of title, requisitions, and the like, should be carefully noted. Supposing also that the Solicitor is acting for a vendor, who is selling by auction, the date of the auction, which may be a month or six weeks ahead, requires a memorandum to be

entered of the fact ; then again, when purchases are completed, especially in the register counties of Middlesex and Yorkshire, it is needful to register deeds at the county registry ; for this purpose a memorial has to be prepared and lodged, after which the deed has to be fetched away again at some future date, or the deeds may have to be left at the Landlord's Solicitor's office for a time. All these little matters require to be taken notice of, and remembered ; a note of them should therefore be placed under the proper dates. The Diary, no doubt, forms a very important book of reference, and should be valued accordingly. The best way is to get into a habit of causing an entry to be immediately placed in the Diary of every little matter of business which requires to be attended to on any future day the moment it becomes known to any one in the office. A careful regard to this important duty will save many anxious moments, and the habit of making the entries will soon become a kind of second nature.

## CHAPTER V.

### DRAFT COSTS BOOK.

HAVING described the books necessary for the purpose of keeping the ordinary business of an office going, it is but right that some explanation should be furnished of the mode of making correct records of the business done during each day. There are various methods of carrying out this object. Some of which are cumbrous in the extreme; others simple in their nature.

In this division of the System it is only necessary to explain two different methods. This necessity for thus going into detail depends on the circumstances of the case. According to those circumstances the practitioner will be able to judge for himself which it is most desirable for him to adopt.

The record of the day's proceedings should ultimately take the form of what is called a draft bill of costs. The draft is built up as it were of small items, which increase its length day by day, until it becomes in many cases a document of great length, requiring to be carefully read over and settled by the practitioner himself, or by some one else who thoroughly understands its nature and importance. In a work of such small dimensions as this, it is impossible, if not unwise, to attempt to give any directions for the final settlement of the bills.

The first method is the one most suitable for a man whose business is not large enough to justify him in employing many clerks, and who has himself to perform the duties which would otherwise devolve upon them.

The second method explained is suitable for a man who can afford to employ a clerk, not only of ordinary capacity, in whom he has sufficient confidence to entrust him with the performance of the necessary work ; but a clerk who adds to his other abilities the valuable knowledge and facility of a shorthand writer.

In the first method, it is assumed the Solicitor is commencing business on his own account, and that the amount of work he has to perform is not so large as will prevent him giving the proper amount of time to his books. He will therefore provide himself with a large book, ruled with a cash column containing something like 500 or 1000 pages, properly numbered, and with a fairly sized index. In this book he will enter all the details of his daily work under the client's name, which should be done by opening a separate heading or page for each different matter of business. The name of each matter of business should be first entered in the index under the initial letter, with the number of the page on which the first entry appears, in order that when he has occasion to enter other items, he may readily be able to find the proper page, and not enter the items to the wrong accounts.

The most convenient time to make out the entries is the first thing in the morning, after having opened the letters and made up the Daily Note Book ; but before the ordinary day's work is commenced.

Before proceeding to make the entries, it is well to have at hand for reference the books already spoken of, viz., the Call Book, Letter Book, and Daily Note Book. The Call Book will refresh the memory as to who called at the office on business. The Letter Book will show what letters were written, and the Daily Note Book will act as a reminder of all other items of business attended to. The whole three at once furnishing in a small compass all the necessary materials for making the requisite memoranda in the Draft Costs Book. This duty should on no account be allowed to fall into arrear, even for one day ; if so

it will be found difficult, notwithstanding the valuable assistance these books afford, to remember accurately what work has been performed on any particular day, besides considerably increasing the labours of any other day on which the additional work has to be done. When once allowed to get into arrear, this kind of work is never looked upon with any interest, and the whole machinery of the office gets out of order. Many persons occupied in a small way of business, are satisfied with entering the items of business, one after the other indiscriminately, in a kind of Day Book, and when the time arrives to deliver the bill, they have to copy them out on to separate sheets of paper, as a draft for settlement. By this means they not only perform double work, the first entries becoming useless, but are also liable to omit some of the items. It is, therefore, by far the preferable course to open separate accounts for each different business. Then, when the particular matter of business is completed, the sheets on which the items are written may be cut out, and thus form the draft bill itself, saving the necessity of a second copy of the rough entries.

On the Draft Costs Book being first commenced, a very good plan is to enter the first matter on page 1 ; the second on page 50, the third on page 100, the fourth on page 150, and so on throughout the book. After this, if the business increases sufficiently, other openings can be made at pages 25, 75, 125, 175, and so on. In the event of the business still further increasing, other openings may be made at pages 10, 20, 30, 40, 60, 70, 80, and so on, until the book is completely filled. When this is the case, it is no hard matter to open a new book in the same way, and to carry over the separate accounts from one book to the other book, by making a reference to the new book at the bottom of the page in the old one, and also by referring from the new one to the old one in this fashion:—say, for instance, the old book is full of entries, and the last item of one particular matter of business is entered at the bottom of page 10, a note can be made at the bottom of page 10, showing



that the entries are "carried forward to Book No. 2, page 1." Then at the top of page 1 in the new book, make a note that the entries are "brought forward from Book No. 1, page 10."

The name of the business should appear in the index of each book, and a line or two left between the items. By adopting this method any number of books may be in use at the same time, and although entries run through half-a-dozen different books, they will be easily traced, and cannot possibly be lost if the references are carefully made.

References can also be made from one page to another in each book in the same manner; on the old pages at the bottom on the new pages at the top. Each new page should of course be entered in the index.

To avoid the necessity of cutting out the pages, it may be of assistance to know that books of the description required may be purchased from Messrs. Spottiswoode, Law Stationers, Chancery Lane, London, W.C., which are perforated, in the same manner as postage stamps, down the left side. The pages by this means being easily detached when required for settlement.

Each item entered in the Draft Costs Book should consist of a clear and concise statement of the work proposed to be charged for; repetition should be carefully avoided, it being remembered that every bill of costs has to be copied for delivery, and if the items are spun out to unnecessary length, it means so much time wasted by the clerk who has to copy the bill, besides giving the person who receives it an idea that he has a very long and heavy bill to pay.

The very reprehensible habit many Solicitors get into of making a kind of preface to each item is to be condemned and discouraged. The prefaces have the appearance of an apology for what follows, and at times look as if the Solicitor wished to excuse himself for doing something for which no excuse is needed.

In the second method, the Solicitor, although he may be just

commencing business, yet is assumed to be possessed of such means as will enable him to employ a clerk capable of writing shorthand ; there is no necessity for the clerk to be an expert in this particular. He should, however, be able to write shorthand fairly, and in addition have some knowledge of the work usually transacted in a solicitor's office.

When the time arrives to make up the record of work done on the previous day, the solicitor should have at hand, as before mentioned, the necessary materials to enable him to do the work quickly, viz., the Call Book, Letter Book, and Daily Note Book. He will then proceed to dictate to the shorthand clerk the different entries in this wise. The attendances on different persons he saw on the previous day, whose names are furnished in the Call Book. The letters written to clients and other persons, copies of which will be found in the Letter Book. Last, but not least, the different matters of business mentioned in the Daily Note Book, which will, in many instances, comprise other items than attendances on clients mentioned in the Call Book or letters shown to have been sent by the Letter Book. The latter items are mostly of a very miscellaneous kind. Such as, attending at other solicitors' offices, attendances in Court or at Judge's Chambers, preparing writs, pleadings, instructions to counsel, briefs, deeds, affidavits, abstracts, requisitions on title, copies of documents, &c., &c., of which no other record is kept, than the memoranda in the Daily Note Book. The name of each matter should be distinctly mentioned to the shorthand clerk, *i.e.*, before the items relating thereto are dictated. The clerk should be instructed to take the notes down, and transcribe them in something like the following few items :—

*January 1st, 1884.*

*Re Williams deceased.*—Attending at Probate Registry to obtain probate.  
Letter to Mr. Smith informing him probate granted.  
Attending registering same at the London and County Bank.

*Jones v. Smith.*—Instructions to sue.

Writ of Summons, copy, and attending sealing.

Instructions for Statement of Claim.

Drawing indorsement.

Paid stamp.

Copy for service.

Service thereof at Brixton and mileage.

Letter to Mr. Jones thereof.

And so on throughout the day's work, treating the other items in the same manner until the whole of the notes are exhausted, the proper charges, if not remembered at the time, being left for insertion when the draft bill is settled. Less than ten minutes will have been occupied by the dictation.

After this has been done, the clerk may be instructed to enter the items from his shorthand notes into the Draft Costs Books, in the manner detailed in the first method.

Having regard to the Solicitors' Remuneration Act, 1881, and the rules thereunder, certain Bills of Costs relating to conveyancing matters will, when settled, take the form of a single item for the whole of the work performed, and a lump sum inserted according to the scale, as the proper charge to be paid by the client. A list of the disbursements following. But it must not be forgotten that the scale charges cannot be made in such cases as from unforeseen circumstances are never completed. In this event a detailed bill will have to be rendered, therefore in every case the proper items should be posted up in the Draft Costs Book in readiness to be settled as a detailed bill, should there ever be occasion to render it, and for the purposes of reference as the business proceeds.

The Bills of Costs should be settled for delivery as soon as the business is completed.

It must also be remembered that unsettled or undelivered Bills of Costs should not be allowed to accumulate, because money outstanding in the shape of unsettled Bills of Costs, shows a want of energy on the part of those whose duty it is to get the money in.

## CHAPTER VI.

### THE OFFICE CASH BOOK.

THIS Book in many offices would be called the Petty Cash Book, and really belongs to the Cash Department, treated of in Part II. The explanation of it is given in this place because without the Disbursements being inserted in the Draft Bill of Costs, it is impossible to settle it correctly. It is therefore deemed desirable to at once explain the use of this Book.

In keeping this account, all moneys received for the purpose will be entered on the left side, and all payments on the right. There is no exception to this rule.

In the Appendix the whole of the Cash Books will be found with the items carried from one to another, and any item in any of the books may be traced backwards or forwards as required. It was at first intended to give an example of each of the books as they were explained, but this plan was abandoned as liable to cause confusion. The examples will therefore be found in the Appendix, and foot notes are given where explanation is needed.

For the present purpose it is assumed that the person carrying on business has some money at his Banker's, and an explanation of the books relating to the Banking account will appear in the Second Part.

Say a cheque is drawn for £25: what becomes of it, and where does the money come from? Perhaps the question ought to be inverted. The money comes from the Bank, all moneys for

Petty Cash should do so. The money is expended for "Office Expenses" and "Disbursements." The Capital account at the Bank pays it. The office, or "Office Cash Book" receives it. It is therefore a receipt by the "office" from the Bank, and must go on the left side of the account in the "Office Cash Book."

It is requisite before proceeding, to show how this money is disposed of, to give some description of the account and explain why it is headed "Office Expenses" and "Disbursements."

In the first place, the account is required to show what money is drawn from the Bank to keep the business going. By casting up the left hand side this will be seen at a glance at any time.

In the second place, the account is required for the purpose of keeping all payments made for the "Office Expenses" distinct from the payments made for "Disbursements." The payments will therefore be entered in two separate columns; "Office Expenses" in the first column on the right hand, and "Disbursements" in the second column. The items in the second column will appear again in some shape or other (after passing through another book not yet spoken of called the "Disbursement Ledger,") in the Draft Bill of Costs when finally settled for delivery to the client. Consequently it will be necessary at all times to be particularly careful not to mix up the "Office Expenses" with the "Disbursements;" but to have them properly inserted in the separate columns specially appropriated for them in this book.

The question immediately arises, What are "Office Expenses?" and what are "Disbursements?" There is no knowing what "Office Expenses" are exactly; they consist of so many little items, such as rent, taxes, furniture, insurance, pens, ink, paper, clerk's salaries, books, stationery, law stationer's account, forms, postages, &c., &c., and innumerable other small items. In fact, anything which cannot properly be charged against a client as a Disbursement.

“Disbursements” consist of sums of money expended for the purpose of conducting any particular business, or paid out for and on the behalf of the client, and which can be properly inserted in the Bill of Costs. They comprise such items as counsel’s fees, stamp duties, court fees, cabs, omnibuses, railway fares, and a thousand others too numerous to mention.

The left side of the account, as above mentioned, is appropriated to all cheques drawn for Petty Cash, Office Expenses, and Disbursements. When the cash for this purpose is received from the Bank it should be placed in a Cash box. No other money should be mixed up with it on any pretence. If the amount to be paid out is large, or any particularly large sum is required for stamps or counsel’s fees, for which it is more convenient that separate cheques should be drawn, the cheques should be entered on the receipt side, *i.e.*, the left side first, and also on the right side, in the same way as the cheque for the Furniture account, as shown in the Appendix, except that the particulars of the fees should be fully set out, and in the second column. Thus carrying out the intention that every receipt and every payment made either on account of the “Office Expenses,” or for “Disbursements,” pass through this book.

The Cash accounts of monies having nothing whatever to do with “Office Expenses,” will not interfere with this account in any way.

The Law Stationer’s account should be treated as “Office Expenses,” because it is principally for copying done by them instead of by the solicitor’s own clerks.

Stamps and Printers’ charges must, however, be treated as “Disbursements;” and if they are charged in the Law Stationer’s account the items must be separated, and those which are Office Expenses put in the first column, and those which are Disbursements in the second column.

The total of the column on the left hand side indicates the amount drawn or received from the Bank, simply and solely to

carry on the business of the office, and to pay for Office Expenses and Disbursements.

The total of first column on the right side shows the amount expended for Office Expenses alone.

The total of second column on the right side shows the amount expended for Disbursements alone.

The Office Expenses will have to fall on the Practitioner himself, but the Disbursements he must get back from his clients by inserting them in his Bills of Costs, when made out for delivery. These Disbursements in the course of time become very numerous. It would therefore be unwise, to say nothing of the trouble occasioned by so doing, to rely simply on the entries made in the Office Cash book, or to go through this book to pick out the items when making out the Draft Bill of Costs relating to any particular business. The process would be tedious, and mistakes and omissions certainly occur, causing loss of time and money, should any be omitted. In order, then, to avoid errors and omissions, it is desirable to carry all these Disbursements to separate accounts as near as possible under the same heading as the draft bills are made out; an explanation of how this is to be carried out will form the subject of the next chapter.

The accounts kept in this book are solely with the object of keeping a distinct record of all moneys drawn and expended for these two purposes, and for the purpose of separating them from the other cash transactions, which will be treated of as an entirely separate part of the system.

## CHAPTER VII.

### DISBURSEMENT LEDGER.

THIS Book will be found of great service ; hardly any time is occupied in posting it up if the work is performed day by day, or at least at short periods of time.

The best book for the purpose is one the size of foolscap, containing, say 500 or 1000 pages, ruled with a money column on the right side, numbered consecutively, and with a good index. A separate page should be appropriated for each distinct matter of business, and every item of Disbursement should be entered to the proper account. The accounts must be opened in a similar manner to those in the Draft Cost Books, and references made from page to page as before explained.

The entries, properly made in the Disbursement Ledger, form what may be called the last of the materials from which the Bill of Costs is to be prepared. When, therefore, the draft bill composed of the items made up from the Call book, Letter book, Daily Note book, as before explained, is required to be settled, it becomes an easy task to see that all the Disbursements are properly inserted. This may be done in a very short time by turning to the account in the Disbursement Ledger relating to the particular business for which the bill is required, and inserting them in the draft one after the other in order of, and under, the proper dates. The Disbursement Ledger should be posted close up every day, so that references can be made at any time. Occasionally it will be found there are certain small items, con-



sisting of payments for cab-hires, omnibuses, forms, registered letters, and so on, which ought not to be inserted in the Draft bill as separate charges; these miscellaneous charges may be added together, and an item inserted at the end of the bill for cab-hires, postages, and incidental expenses, sufficiently large to cover all the little items. A Bill of Costs should not on any account be copied and sent away without a reference being made to the Disbursement Ledger to see that all payments are included therein, and when so inserted the account may be ruled off, and a reference made to the draft by inserting the number of the draft in the book, and the number of the page on the draft.

## CHAPTER VIII.

### DRAFT BILLS OF COSTS.

THE Bills of Costs having been drawn and entered in the Draft Bill Book, and the Disbursements inserted, it must now be shown how the bill is to be disposed of after it is settled.

Before finally disposing of the draft, it may probably be of assistance to state one or two little things, a due regard to which will materially assist in the process of settling costs, especially large bills.

In matters of business which last any length of time it is not unusual to find a great number of letters from other people amongst the papers. These letters should be so arranged as to be easily read. The most expeditious mode is to sort the letters into years, then into months; afterwards put each month in order of date, letters facing upwards, most recent date first, that is at the top, the first letter being placed at the bottom, then fasten them somewhat loosely together by a string passed through the left-hand top corner. By this means the whole can be easily referred to, and read through in a very little time.

The letters written to other persons should also be referred to. When letter books are carefully indexed no difficulty is experienced in reading the letters sent. It may be well to mention for the benefit of those who do not adopt the *chain* index, that it saves very much time where the correspondence is very lengthy to make a list of the names of persons who have

been communicated with throughout the business on a separate sheet of paper, copying from the index the numbers of the pages on which the letters appear. This avoids the necessity of constantly referring back to the index, and saves much time.

Another thing is to put all the papers in order of date. A very few minutes will enable this to be done. Where no date appears on the outside of the document, either on the indorsement or back, the body of the document should be referred to, and in nine cases out of ten a date will be found near enough to be of assistance; this date should be marked on the top of the indorsement at once. When all the documents have been dated, they should be carefully sorted. Papers, (of which there are at times a great number) appearing to be either useless, or duplicates, may be thrown aside and referred to after the whole of the important papers have been put in order.

When all these little matters are thought of and attended to, the process of settling the draft may be commenced. Much time will be gained, the work will be done better, and will be accomplished not only with greater ease, but with some amount of gratification and satisfaction that it is done well. It is now time to return to the draft, and to show how to dispose of it when settled.

The draft of a Bill of Costs should be neatly folded up in some convenient shape and indorsed, all the drafts being kept the same size. The indorsement should contain the Number of the draft, the date of the year, the name of the client, the name of the business, the total amount of the bill, the amount of the disbursements, and the amount of profit derived from the business, to which may be added a note of the date and mode of delivery to the client. This may appear to be a great deal to put on the cover of a Draft Bill of Costs. It can, however, be soon accomplished if the following mode of indorsement is adopted.

## Form of Indorsement of a draft Bill of Costs.

No. 1.	
<hr style="width: 10%; margin: 0 auto;"/>	
1884.	
WM. JENKINS, Esq.	
<i>(Client's Name).</i>	
Chambers to Jenkins.	
Draft—	
Costs of Purchase.	
Total Costs . . .	£20 0 0
Disbursements	D. L. .
	P. <hr style="width: 10%; display: inline-block;"/>
Profit . . .	£ <hr style="width: 10%; display: inline-block;"/>
Sent in a letter signed by Mr. Jones,	
10th June, 1883.	
H. JONES,	
Gresham Street.	

The total of the Bill is the amount it comes to when cast. The amount of the Disbursements is the sum total of the separate account of disbursements found in the Disbursement Ledger, which must be cast up for the purpose. The amount of profit is of course the difference after deducting the Disbursements from the total of the bill. All the bills should be numbered in this way and tied up in bundles, a separate bundle

being kept for each year. These bundles may be placed between boards the same size as the drafts.

At the end of the year, a note of what bills the bundle contains may be written on the board at the top, or a label affixed thus—

1884.
No. 1
to
200.
Draft Bills delivered.

This will be of great assistance when the bundles become numerous, and facilitate the finding of a draft at any future time, though it may be years hence. The bundles of draft bills should be kept in a box or other convenient place, and not be allowed to get mislaid. If a bill is taken out at any time for reference, it should be replaced as soon as possible afterwards, or a slip of paper put in its place, with a memorandum stating what has become of it.

Some persons prefer to bind the bills at the end of each year; there is no objection to this plan, but it is not necessary.

## CHAPTER IX.

### INDEX TO COSTS.

THE particulars of every Bill of Costs should be entered in this book, which it is now proposed to explain. The profits of the business can only be ascertained with any certainty by means of this register.

There are many small sums of money received by Solicitors for work done for which no Bills of Costs are rendered. These small sums comprise what is here termed "Petty Costs." They consist of such items as a 6s. 8*d.* for advice given to a Client who asks a question, paying the old established fee at the time ; small sums for copies of affidavits and other documents, supplied by one Solicitor to another at his request ; also for producing deeds or documents, Commissioners' fees for taking affidavits, Insurance commissions, and a host of other small sums too numerous to mention. These sums tell up in the course of time and are a source of large profit in a well-established business. It is therefore absolutely necessary for a record to be kept of them. Offices are known where they amount to as much as two or three hundred pounds a year. Where no proper record is kept, these little payments are thought but little of, are sometimes forgotten, and so cause a loss to the practitioner. Every small amount received should be entered in this book under the head of "Petty Costs," no matter how insignificant it may seem. If a habit of keeping a list of these little sums is obtained, the "Petty Costs" will soon be looked upon as an important source of

revenue, and will be valued accordingly. A separate list must be kept exclusively for these payments, after which follows the general index. For this purpose ten columns are necessary, which will be headed as shown in the opening given in the appendix. The *first* column is intended for the date when the bill is paid; no entry will be inserted until the money is received, or a sum is paid on account of the bill. The *second* column is intended for the number of the bill. The *third* column is a reference column to the Journal or Ledger. The *fourth* column is for the name of the client and the name of the business. The *fifth* column is for the date of the delivery of the bill. The *sixth* column for small Agency costs, or "Costs sent," as they are termed, of which something further will be said later. The *seventh* column for the total amounts of all bills copied, cast, and delivered, including the General Agency Bills, if any. The *eighth* column is intended for the amount of the Disbursements appearing in the Disbursement Ledger. When the bill is copied and cast up the account in the Disbursement Ledger, as before mentioned, should be ruled off and a note made that the items are inserted in the draft bill by reference to the number on the bill, thus  $\frac{\text{No. 20}}{1884}$ . At the same time the Disbursement Ledger folio should be marked on the draft thus,  $\frac{\text{D. L.}}{\text{p. 27}}$  as a ready means of reference at any future time. The *ninth* is a reference column to the Disbursement Ledger account. The *tenth* column is for the amount of profit shown, after deducting the Disbursements from the total of the bill. The whole of the particulars proposed to be inserted in this index (except the date of payment for which the first column is appropriated, and the reference column to the Journal) will be found on the Draft Bill itself, if endorsed as shown above, consequently it will require but little time to enter them in the index.

The *first* column is appropriated for the date of payment,

because it is much easier to look down the first column than down a column in the middle of the page to see if a bill is paid. After a time it will be found almost all the bills are marked as paid, but if there be only one or two unpaid the spaces left for the date will instantly show which they are.

At the end of each year the whole of the columns should be cast up and a new Index opened for the next year in the same way.

The Index to Costs for the second year will commence with the list of Bills remaining unpaid; for this purpose four columns only are necessary, the *first* for the date, *second* for reference to the Journal or Ledger, the *third* for the client's name, *fourth*, total amount of bill.

The total of this list will be carried to the head of the Petty Costs column of the next year.

After this list will come the Petty Costs, the general Index to Costs following as before.

If a bill of costs has to be taxed by a Taxing Master, it should be numbered and entered in the Index to Costs, leaving the figures out until the taxation is finally disposed of, because, although it may be said to be delivered when left for taxation, the amount of it cannot be properly ascertained until the taxation is completed.



## CHAPTER X.

### AGENCY COSTS.

It is perhaps well to state that Agency Costs should be dealt with in the same manner as the other bills, when and not until the half-yearly or yearly agency bill is sent by the London Agent to his country Client.

Some Solicitors keep what is called a "Costs sent book," in which they enter all the smaller bills of costs required by the country Client from time to time, and when the time comes to make out the half-yearly or yearly bill, the totals of these are included, the whole forming one large bill, which would be entered in the Index to Costs the same as any other person's bill of Costs.

The more preferable plan is to insert the smaller bills in the Index to Costs, as they are sent away to the country. For this purpose a separate column is supplied in the Index to Costs, in which must be inserted simply the total of the small bills, without showing the profit on each one separately; and when the time comes to deliver the general account, a list of these bills will be inserted in the front of the General Agency Bill, and will then form part of the larger bill, the totals of which will be dealt with in the same manner as other bills, and make no difference in the process of ascertaining the profits of the business derived from the Costs department, which will be explained in Part II. The Disbursements of the whole of the "General Agency Bill," including those of the "Costs sent," being ascertained from the Disbursement Ledger accounts and added together, and, when so added together, inserted in the Disbursement Column of the Index to Costs.

## PART II.

RELATING TO CASH ACCOUNTS.

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### CHAPTER XI.

RULES FOR POSTING CASH BOOKS.

THE profession carried on by Solicitors differs so very much from the business of other men that as a necessary consequence their books cannot be kept on anything like the principles of Mercantile Bookkeeping. For these reasons it is deemed unadvisable to employ the terms usually adopted by Accountants and others whose duty it is to post the books of merchants or tradesmen.

These Directions for keeping the books are intended to be applicable to Solicitors' books only. Their books cannot be kept on the same principles as those of any other men of business, and no other person's books can be kept like theirs. The business is exclusive and requires an exclusive system. Besides which the terms Debtor and Creditor, Debit side, and Credit side, &c., &c., are liable to mislead or confuse the mind of those who are not experts in Account Keeping.

With the sole view of giving an account the appearance usually given to it by an Accountant, the signs or terms "Dr." and "Cr.", may, if so desired, be placed, the former at the top of the left hand corner, and the latter at the top of the right hand corner of any account found in the following pages without being incorrect. The terms "Receipts" and "Payments" answer the same purpose, and are more intelligible to the inexperienced.

Merchants and tradesmen as a rule have something to sell to which they give the name of Stock—this stock is the foundation

of their accounts—professional men have nothing of the kind to form the basis of their accounts. Consequently something else must occupy its place. This being the case, and as all transactions for which Solicitors' books are necessary in some way relate to monetary affairs, there cannot possibly be any means of supplying this foundation or basis except it be by a sum of money as Capital. This money or capital is increased or reduced from time to time, according to the amount of business transacted by the Solicitor. The increase or diminution of his capital is a matter of great concern to the practitioner, and in the unfortunate event of it being entirely absorbed in expenses, he would have to discontinue his practice.

The first and most legitimate mode of increasing the capital is by receiving certain sums of money as a reward for professional services.

There are, however, other things which cause the amount of capital to fluctuate.

These are pure and simple cash transactions between the Solicitor and his clients, consisting of payments made to and by him, *i.e.*, moneys received from and payments made to or on behalf of clients. The necessity for these receipts and payments arises from the peculiar and exclusive nature of the business the Solicitor has to conduct, but he derives no profit from them (except an occasional sum of interest for money advanced). Transactions of the kind mentioned are numerous; therefore, in order to be able at all times to render a just and true account of them—certain cash books must be provided and posted systematically. Before proceeding to describe these books it may be of service to state a few simple rules which will materially assist the process of opening and posting them.

#### RULES.

1. A man must receive before he can pay; in other words—receive first, pay afterwards.

2. Receipts should appear on the left side of the Cash Books ; Payments on the right side.
3. All accounts in the Ledger should commence with the name of the Solicitor placed first, the name of the person to whom the account is to be rendered coming afterwards thus :—  
     “Henry Jones [*Solicitor*] in account with Thomas Brown [*Client*].”
4. The account to be sent to the client should be an exact copy of the account in the Ledger.
5. A separate Banking Account should be opened entirely for business purposes.

These Rules being the guiding principles of the whole system relating to the Cash Books, it may be as well to give some further explanation of them.

*Explanation :—*

Rule 1. A man cannot carry on business as a solicitor unless he has money in hand out of which to make the many payments he will be called upon to do in his every day work. That is to say, he must have Capital to start with. He may receive it from friends or from his private resources ; and, when received, the money must be placed at the Bank to a business account.

“If called upon to pay any large sum on behalf of a client he should receive it from that client before doing so.” There are of course necessarily exceptions to this mode of doing business, but they should be few and far between. When a payment is made before the money is received it reduces the capital. If the money is never repaid it becomes a loss, which again shows the policy of adhering to the rule on every possible occasion.

Rule 2. Receipts should always appear on the left side of the account. In the first place, it is the natural order of things to receive first and pay afterwards. In the

second place, if the money is received first, the entry should be made on the first page of the account. Thirdly : The instant the account is referred to it can be seen whether anything has been received out of which to make any proposed payments ; and, if so, these payments will afterwards appear on the right side. Fourthly : It is by this rule that the best of all book-keepers, viz. : Bankers keep their books as may be ascertained by inspecting a common Pass Book of any of the principal London Bankers.

Rule 3. The application of this rule is a great help to those who keep the accounts. If the name of the accounting party appears first in the title, no confusion can arise in the mind of the person to whom the account is rendered, because he finds the receipts are entered under the name of the person who received the money. The force of this may also be ascertained by a glance at a Banker's Pass Book. This mode of keeping the accounts at a Bank has no doubt been adopted for the reason that on referring to the Pass Book their customers, as well as themselves, may see at a glance whether the amount the Bankers have received as shown by the left side of the book, exceeds the amount which they have paid back, by cashing cheques shown on the right side.

Rule 4. As a consequence of the accounts in the Ledger being posted in the same manner as a Banker's Ledger, the account rendered to the client should be a copy of the Ledger account. This is in accordance with the Banker's rule that a customer's Pass Book is a copy of the account shown in the Banker's Ledger.

Rule 5. Too much importance cannot be attached to this rule. No set of books can be well kept if the private and domestic concerns are mixed up with the business ; for this reason a separate Banking account ought to be opened, as mentioned in the explanation of the first rule, and this account appropriated exclusively for business purposes, a private account being kept for private affairs.

With the assistance these rules afford, little difficulty will be experienced in following out the description of the books required for the purpose of keeping the accounts of cash received and paid. It must, however, be borne in mind that all these rules are to be carefully acted upon.

In cases where books have been started and badly kept, the old system may be abandoned from a given date, and a new set of books opened, based upon the principles contained in the above rules.

## CHAPTER XII.

### BANKERS' PASS BOOK.

THE Bankers when the first deposit is made provide this book. Careful attention must be given to the state of it from time to time.

It should be checked at least once a week, and corrected when necessary. Mistakes by the Bankers are of rare occurrence, nevertheless, they do happen at times. No other receipt is given by the Bankers for money paid into the Bank—this in itself, is a good reason why the Pass Book needs to be frequently examined. The left side of the Pass Book is called the receipt side, the right side is called the payment side. All moneys received by the Solicitor should be paid into the Bank, large and small sums alike ought to pass through his Banking Account, nothing whatever excepted.

The left side of the Pass Book will then represent all receipts by him, all payments made by him to other persons as well as the different sums drawn for Office Expenses and Disbursements will ultimately appear on the right as the cheques are cashed.

The balance at the Bank (after allowance has been made for cheques drawn and paid away, but not cashed at the time the Pass Book is examined), should agree with the balance of the "Journal," which will be explained presently.

The reason of the Pass Book being taken first, is this: the business as before mentioned must be started with Capital. This capital will be the first entry in the Pass Book. The

money to commence with being received from the private account is a receipt by the business, and, therefore, appears as the first entry on the left side of the Pass Book ; all other sums paid into the Bank will afterwards appear in their natural order.



## CHAPTER XIII.

### COUNTERFOIL PAYING-IN BOOK.

THIS Book will also be supplied by the Bankers on application, and consists of a number of slips which have to be handed to the Bankers when moneys are paid in. The first entry should be the amount paid in to the Business Account as capital.

The counterfoil is retained by the customer, but the other portion is detached and handed to the Bankers, for the purpose of showing them how the total amount, consisting of cheques, bank notes, and cash, is made up.

On the counterfoil under the date, concise notes should be written, giving correct particulars of every item paid into the Bank. These notes will consist of the date when the money is received, the name of the person from whom it is received, and particulars of the purpose for which it is received. As the Journal will refer back to this book, the pages should be numbered throughout in order that the number of the page may be entered in the reference folio column of the Journal, as the different items will be copied into that book from this counterfoil. Every sum of money paid into the Bank must be first entered into this book, which will then contain a complete detailed record of all moneys coming to the Solicitor's hands. It is with the total of this book that the left side of the Pass Book will have to be checked. When the entries are made on the counterfoil each day, the amounts should be cast up,

because the Pass Book will only show the total amount paid in at one time. On the slip which is to be detached, will be entered the names of the different Bankers, upon whom the cheques are drawn with the amount of bank notes, and gold and silver coin. The totals of the counterfoil and the detached slip must in all cases agree before the money is allowed to go away to the Bank, otherwise, it will be difficult to trace them. Country cheques should be entered on a separate page, because they are not entered in the Pass Book by the Bankers until cleared.

No objection can be made in the event of the business assuming large proportions, or if it is thought more desirable to a more substantial book being used for the same purpose as is detailed for the ordinary Paying-in Book supplied by the Bankers. Indeed, many persons would prefer it, as likely to give more room for the entries to be inserted. Should this course be adopted, no deviation from the directions here given, should be made as to keeping the Paying-in Book. Any ordinary cash-column book can be used in the same way, and may be called by the same name. In a business of small proportions, however, the Paying-in Books, supplied by the Bankers, will be usually found sufficiently large.

## CHAPTER XIV.

### CHEQUE BOOK.

THE Office Cash Book being kept entirely for the purposes of the Bills of Costs and Office Expenses, it was considered preferable to explain that book in Part. I., with the view of keeping the Bills of Costs Department entirely separate from other matters, with which it has no connection. The mode of disposing of the amounts drawn out of the Bank for these purposes has been there explained, but in order to show what is to become of moneys drawn out for other purposes, it is desirable to give a short account of the Cheque Book.

A correct record of what the cheques are drawn for can only be made by placing explicit particulars upon the counterfoils in a concise form. The careless manner of drawing cheques so often adopted, is a prolific source of trouble in keeping the books, and should be studiously avoided.

It must be distinctly understood that as all moneys received are paid into the Bank, all moneys to be paid away must be drawn out of the Bank. Many small sums of money are frequently required to be paid away in coin; these will be provided from the cash box, and the account of these payments as already explained, will be shown in the Office Cash Book.

It is sufficient therefore to enter in the counterfoil in respect to these cheques, the words "Office Expenses, &c.," which will indicate what book to refer to for full particulars. Cheques

intended to pass through the Office Cash Book, should always have the word "Office" on the counterfoil.

Other cheques however require more detail, because it is from the counterfoil that these details are to be copied into the "Journal," and when so copied the folio of the Journal should be placed on the counterfoil of the cheque, to indicate that it has been duly posted to that book. The cheques should be numbered consecutively, and the number of each cheque inserted in the Journal in the same way as the page of the counterfoil Paying-in Book.

The counterfoil should show the date, the name of the client to whose business it relates, the name of the person to whom the cheque is drawn, and for what purpose the payment is made.

Before leaving this part of the subject, it may be as well not to forget that many large payments by Solicitors are required to be made in bank notes, and for this purpose cheques are drawn and the money obtained from the Bank. In such cases it sometimes happens the precise particulars cannot be entered at the time, but should be so entered as soon as possible afterwards.

The Cheque Book requires to be examined with the Pass Book at the same time, and in the same manner as the Paying-in Book, for the purpose of ascertaining that all the cheques have been duly presented for payment by the Bankers.

## CHAPTER XV.

### THE JOURNAL.

THE Book is so called from the fact that it is the only book which contains in itself a daily record of all moneys received and paid by the Solicitor, and occupies the place of the ordinary Cash Book of Mercantile Bookkeeping. It should contain on either side a column for the date, a larger column for the particulars of the items, a folio reference column, and a cash column. The left side is devoted, like the other books, to receipts, the right to payments. On the receipt side will be copied from the Paying-in Book all the different items (giving the full details) of the amounts received by the Solicitor, and passed on by him into his Banking Account. On the payment side will be copied from the counterfoils, the details of the different cheques drawn upon the Bankers, thus bringing into one focus all the transactions occurring throughout the business. When it is found that a correct entry cannot be made by using the same words as appear in the counterfoils, a proper entry should be framed to meet the circumstances. The number of the page of the Paying-in Book will be inserted in the reference column of the Journal, and the number of the Journal folio will be placed on the page of the counterfoil of the Paying-in Book. The same process being carried out with regard to the cheques, by placing the number of the cheque in the reference column of the Journal, and the number of the Journal folio on the counterfoil of the cheque. As the posting of the Journal

progresses, it will be found on casting up the columns that the difference between them, viz., the balance of the Journal agrees with the balance shown by the Pass Book, if due allowance is made for any sums paid in and not then entered or credited by the Bankers, and cheques which have been drawn and have not then come to the Bankers' hands. No difficulty will be experienced in this if a vertical line is drawn through the counterfoil of each cheque, the amount of which is found in the Pass Book as having been cashed, the amounts not credited and the outstanding cheques being temporarily entered in the Pass Book in pencil for the purpose. After the balances of the Pass Book and Journal are found correct, the pencil notes may be erased. This checking should be done at frequent intervals, because it is the only means of ascertaining that the Paying-in Book, Pass Book and Journal are correctly kept. Every item in the Journal will have to be carried to its proper place in one of the other books, but as they are of different kinds it will be as well to divide them into four different classes, each of which will have to be treated in a different manner. Great care must therefore be taken to ascertain to which class each item belongs, as they are found indiscriminately entered in the Journal in order of date.

CLASS I. consists of items of costs coming under the head of "Petty Costs" or "Bills of Costs." "Petty Costs" will mostly be found on the receipt side (with the exception mentioned in Class IV.), and must be entered in the Index to Costs under the head of Petty Costs. Items coming under the head "Bills of Costs," *i.e.*, Bills of Costs paid by clients to the Solicitor, the money being actually received, (not deducted from other moneys in his hands, at the time) will also go to the Index to Costs. Where the particulars have been already inserted in the Index to Costs at the time the bill was delivered, nothing further will remain to be done than to make an entry in the first column of that

book opposite the entry of the bill itself, indicating that the amount has been paid with the date of payment, and the reference folio number inserted in both books. Where the bill is delivered at the time it is paid (which frequently happens), the entry in the Index to Costs should be made immediately after and the bill marked as paid, the money being paid into the Bank at the next convenient opportunity. The particulars will come into the Journal in the ordinary course of posting.

CLASS II. principally consists of cheques drawn for "Office Expenses and Disbursements." When money is drawn from the Bank for these purposes, it should be entered at once on the left side of the Office Cash Book. Nothing therefore remains when the item is found in the Journal, but to complete that entry by the insertion of the numbers in the reference columns.

In this class there are some items occasionally causing confusion. They consist of the charges made by the Bankers for cheque books, and collecting country cheques, etc., and are entered in the Pass Book on the payment side, the same as if a small cheque for the amount had been cashed. When these items are found they should be entered from the Pass Book into the Journal as payments under Office Expenses, and from thence to the Office Cash Book ; care being taken to have them inserted on both sides of the Office Cash Book, first as a receipt by the office, and then as a payment by office. If this is not done, the balance of the Journal will be wrong to the extent of the Bankers' charges, because the Bank balance is reduced by these amounts. In fact, the entry made in the Journal and Office Cash Book, will have the same effect as if a small cheque had been drawn under the head of Office Expenses for the amount of the Bank charges. This is a small matter, but very necessary to be remembered.

CLASS III. consists of various items under the head of "Cash Transactions," and have nothing whatever to do with the two former classes consisting of Costs and Office Expenses. These transactions require to be posted to separate accounts in the Ledger. Some are found on the receipt side, and others on the payment side of the Journal. They relate solely to moneys passing through the hands of the practitioner for the purposes of his clients, such as, cheques exchanged for convenience, sums of money received to invest, debts recovered by action, moneys paid to the Solicitor to settle purchases or to be advanced on mortgage. Debts, etc., and dividends received out of Court, estates of deceased persons paid to him to be split up and handed over to legatees or parties entitled and a host of others too numerous to be particularized. If it were not for these moneys passing through the Solicitor's hands, cash accounts would be unnecessary; and it is simply for the purpose of rendering proper accounts of these moneys and those in the next class that such a book is required. These items usually appear first on the left side of the Journal as money received, and afterwards as money paid away on the right side.

CLASS IV. consists of items under the head of "Cash Transactions and Costs combined," and may be briefly explained as sums of money received by a Solicitor, part of which he retains in payment of his costs, or any other sum due to him. Items of this class as a rule appear on the left side of the Journal in one sum, and on the right in two or more smaller items, the total of which equals the one sum on the left. As they are of frequent occurrence and give more trouble than any of the others, the following example may further assist the explanation :



*Paying-in Book Counterfoil.**Cheque Book Counterfoil.*

1884.	£	s.	d.	1884.	£	s.	d.
To received from Mr. Brown to advance Mr. Smith on Mort- gage . . . . .	500	0	0	By advanced Mr. Smith on Mortgage se- curity . . £500 Costs of mort- gage retained . . . . . 20	480	0	0

These particulars will be copied into the Journal, one on the left, the other on the right.

The Solicitor, in this instance, received from his own client £500, and if he did not deduct his Bill of Costs, would have to pay the whole £500 over, and then ask Mr. Smith to pay his Bill of Costs. To save trouble, however, he, by retaining the £20 in effect pays himself that sum and pays Mr. Smith the balance, but in order to make a correct record of the transaction in his ledger account with Mr. Brown, the item on the left of the Journal will be copied into the Ledger account as it stands, or nearly so, but the item on the right of the Journal will not. The Ledger will show the transaction as follows :—

| Mr. HY. JONES (*Solicitor*) in account with Mr. BROWN (*Client*).

*Dr.*

*Cr.*

1884.	£	s.	d.	1884.	£	s.	d.
To received from Mr. Brown to advance Mr. Smith on mort- gage . . . . .	500	0	0	By advanced Mr. Smith ,, Amount retained for costs of mort- gage . . . . .	480 20	0 0	0 0
£500 0 0				£500 0 0			

Thus completely disposing of the whole amount received from Mr. Brown.

The Bill for £20 will then be entered in the Index to Costs, and marked as being paid in the same manner as if it were any other Bill of Costs. This will show how necessary it is for the full particulars of every cheque to appear on the counterfoil.

If the cheque were simply entered on the counterfoil as "Advance by Mr. Brown to Mr. Smith on Mortgage, £480," or "Mr. Smith £480," a personal explanation would have to be obtained from the person who drew the cheque, before any entry could be made in the Journal.

The same principle will be adopted in every case where the money is deducted from any sum received by the solicitor before he pays it over to his client, or to any other person. This kind of thing frequently occurs in accounting for rents received on commission. The commission should be entered in Petty Costs when deducted, and the entries made in the same way in the Journal and Ledger. Also in cases where a debt is recovered by action and the costs of the action are deducted from the amount, a cheque for the balance being handed to the client. In every case the amount deducted for costs (whether Petty Costs or a Bill of Costs) should be at once entered at the Index to Costs in its proper place—if a small sum, in the list of Petty Costs, if a bill is rendered in the General Index.

Cash advances by the Solicitor also come under Class IV. When a sum is advanced it will be posted from the Journal as a payment in two places:—

First, in the Capital Account as a payment reducing capital.

Secondly, as a payment made to the particular client in that client's separate Ledger Account.

Every item in the Journal will be found to come under the

head of one of these four classes, but it is only the last two which are posted to the Ledger. The others being posted to the Office Cash Book or to the Index to Costs.

Before proceeding further one other important matter must not be forgotten. In speaking of the profits derived from the business in the early portion of this Part, mention was made of an occasional sum for interest, as being the only exception to the ordinary rule, that the profits are mainly derived from Bills of Costs. Solicitors, although not money lenders, find it necessary, at times, to advance money on behalf of clients; when this is the case the solicitor is entitled to charge interest for the loan, which interest is in the nature of profit and increases the capital.

With respect to interest received from other persons on behalf of clients, no exceptional entries are required, the receipt coming on one side and the payment on the other ; but where *the interest is due to the solicitor himself*, it has to be treated in a different way. Therefore, when a sum is due for interest, it will have to be entered under the date when it becomes due on the right side, as if it were a payment made by the solicitor to himself, or to his office, in exactly the same way as if he had paid it to some other person, thus :—Interest due to Mr. Jones on £100 from 1st January to 1st July, 1883, £2 10s. When this sum is afterwards received, *but not till then*, it will come from the Paying-in Book into the Journal in due course as a receipt on the left side, from thence it will have to be posted to the receipt side of the Ledger account of the particular client the same as any other receipt *but must also be posted* to the Capital Account as a receipt, for the simple reason that it increases the capital by so much. If these entries are not made in this manner, when the Capital Account is balanced at the end of the year, it will be found there is so much more money at the bank than the Capital Account shows.

It will be observed that these duplicate entries are only necessary with respect to advances out of capital, and the

interest received in respect of them, and are made for the purpose of keeping the Capital Account intact.

In the event of a cheque being returned by the Bankers unpaid or dishonoured, a special entry of the fact must be made in the Journal on the payment side, because the Bankers will enter the cheque returned on the payment side of the Pass Book, which would have the same effect as if they had cashed a cheque for the amount. If a new cheque is obtained, the cheque is again paid in, the entry of it will be made a second time in the Paying-in Book and also appear a second time in the Journal. This is necessary in order to keep the balance of the Journal the same as the Pass Book, and should never be forgotten.

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## CHAPTER XVI.

### THE LEDGER.

THIS is the last Book to be dealt with in this part, and may be taken as an offshoot of the Journal. It contains the accounts of all the cash transactions with clients shown in the Journal under different headings. The main object of it is to keep each client's accounts separate from the others, and to enable the solicitor to render to his client a correct account of all money transactions between the client and the solicitor. At the same time, it enables the solicitor to balance his accounts, and ascertain the amount of his liabilities, and the assets or means he has at command to answer them. This book should be well posted up, with the view of ascertaining the condition of any particular account at any given moment. The entries mentioned above as Classes III. and IV., must be carefully considered before being entered under the names of the clients to whose business they relate; the accounts being opened in accordance with Rule 3. The payment of a Bill of Costs by a client is not treated as a cash transaction unless the amount of the bill is retained out of moneys in hand.

What is termed double entry is not (with few exceptions) used by solicitors. Single entry is ordinarily sufficient for their purpose, and consequently the Ledger will be kept on that principle in these pages. As the accounts are opened in the Ledger, all items of receipt (excepting of course Petty Costs and Bills of Costs which go in the Index of Costs) found on the left

of the Journal will be entered on the left side of the Ledger, and all payments on the right side of the Journal to the right side of the Ledger, in accordance with Rule 2.

All the cash books are the same in this respect, namely: the receipts are on the left, and the payments on the right without exception. The Office Cash Book is the only one which may seem to be at variance with Rule 2. It must, however, be remembered that all moneys appearing on the left of that book are received from the capital by cheques drawn on the Bank, and although these cheques appear on the right side of the Journal as payments, they are actual representations of what money is drawn from the Bank for the purposes of the office; these cheques are therefore considered as receipts by office, and the smaller sums afterwards appearing on the right side as payments, ultimately equal the cheques entered on the right side of the Journal. The sums of money drawn for Office Expenses and Disbursements will be entered as a total sum at the end of the year on the payment side of the Capital Account. At the same time, the total amount of all the Petty Costs and Bills of Costs received during the same period will be entered on the receipt side, as mentioned below. Thus bringing all receipts and all payments during the year, back to the Ledger without the necessity of opening separate ledger accounts for costs only.

After the accounts have been posted in the Ledger, and it is, at any time, required to render an account to a client, the balance can be struck, the account ruled off, and a copy made and sent to the client at a moment's notice. From this copy the client will at once be able (in accordance with Rule 4) to see the amount either due from him to the solicitor, or due from the solicitor to himself. If a Bill of Costs is due from the client, a copy of the bill should accompany the copy account, but ought not to form part of it, (except in cases where the amount is deducted as mentioned in Class IV.)

It is quite out of the question to give an example of every

transaction likely to occur, and it is therefore deemed sufficient to give several examples of each of the Classes III. and IV. to enable the reader to follow the same principle in other cases occurring in practice.

The Capital Account of the Solicitor himself perhaps requires some further explanation. This account commences with the sum brought into the business as "capital," and the account shortly shows how the capital has increased in amount. This increase is due to two different sources. The larger from Bills of Costs, the smaller from interest. This account is for the exclusive purpose of showing the Practitioner the state of his capital.

In order to ascertain this, all the books must be posted up and the columns cast. The Capital Account can then be dealt with without the trouble of ascertaining the amount of liabilities and assets, the process of doing which will be hereafter explained. The Capital Account being of the first importance requires the first attention, and should be balanced at least once a year.

The materials required for the purpose not already entered from the Journal, will be found in the Office Cash Book and Costs Index.

On turning to the Capital Account in the Appendix, it will be observed that when the business commenced, the capital stood at a certain sum, and that out of that sum certain advances were made to clients, which advances appear on the right side. These advances, as already explained, will have been posted to the separate account of the client to whom they were made, and at the same time entered in the Capital Account as payments to those clients, reducing capital to that extent. Then when the interest on the advance was received, it was entered in the client's separate account, and also on the receipt side of the Capital Account, as already explained.

There are however other matters which reduce the capital. These are Office Expenses and Disbursements, the total amount of which is found in the Office Cash Book, by casting

up and adding together the two separate columns on the right of that book. The object of the Capital Account being only to show what amount of money still remains as capital, or to what extent the capital is reduced or increased, without going into particulars of how much of it is profit, the total of the Disbursements and Office Expenses together is the sum required, and is the same as that found on the left side of the Office Cash Book, less the amount in hand in the cash box. The Office Cash Book is therefore balanced, and the amount expended is then entered on the right side of the capital Account as a payment, and is the only sum, other than the advances already mentioned, which further reduces the capital.

When this has been done, the total of the *second* money column in the Index to Costs, which include the Petty Costs, is posted on the left side of the Capital Account as so much money received for Petty Costs and Bills delivered and paid. But before doing this it is necessary to remember that some of the Bills, although delivered, may not have been paid. In this event the list of unpaid Bills will have to be prepared and deducted from the total of that column, and when this deduction is made the amount remaining is the proper sum to be entered in the left column of the Capital Account. The Capital Account is then complete for casting, and the difference of the two sides will give the amount of capital at the time the books are closed, which capital forms part of the larger balance at the Bank. This is the only method of ascertaining what capital remains at the end of the year.

It must, however, be distinctly understood that the Capital Account only shows the amount of the capital remaining at the end of the year, and does not in any way pretend to show the profits made on the Bills of Costs. That is alone found in the Index to Costs, and will be explained separately in another chapter. The Capital Account, however, does indicate the profits derived from interest on the advances, and when the items of interest shown to have been received are added



together, the total interest may be added to the amount of profit shown by the Index to Costs, and the two sums together will give the amount of profits for the year from both sources. A memorandum of this total should be placed on the Capital Account in order to show how much of the capital should be transferred to the private account.

In the case of a partnership concern it will indicate how much may be drawn by each partner as his share for the year. The Capital Account should be first made up in pencil and the drawings or transfers made before the Capital Account is closed for the year, so that the reduced capital only be brought down to commence the next year's account, after which the pencil items can be written in ink, and the account closed.

## CHAPTER XVII.

### LIABILITIES AND ASSETS.

FOR the purpose of preparing this statement all the other Ledger accounts must be balanced and closed, the balances on the left side of the closed account being brought down on the right side, and the balances on the right side brought down on the left. The totals of accounts, where the two sides are found to be equal, are not required for this purpose.

The new balances on the left side will be liabilities, and the new balances on the right side, including the new balance of the Capital Account, will be assets, and should be extracted and carried to a separate opening in the Ledger; as shown in the Appendix, under the head of "Liabilities and Assets."

When this has been done, to the assets may be added, if required :—

The total of the unpaid bills according to the list already prepared.

An estimate of unsettled bills of costs, incurred by clients, but not yet delivered.

And the estimated value of the office furniture, &c., &c., after allowing for depreciation.

The two sides will then be cast up and the difference ascertained, which will be the surplus of assets over liabilities.

The true condition of the business can thus be ascertained at

the end of each year, or any other shorter time the Solicitor cares to close his books.

The Capital Account and statement of Liabilities and Assets may be kept in a Private Ledger, if thought necessary or advisable, in which event they will have to be made up by the Solicitor himself or a confidential clerk.

## CHAPTER XVIII.

### PROFITS.

NOTHING remains but to show by what process the profits on the Bills of Costs are ascertained.

In the First year this will be done as follows:—

The columns of the Petty Costs and Index to Costs being cast up, take the total of the *profit* column, then deduct the total amount of the list of unpaid bills. The result will give the profit on all bills delivered and paid up to the time of closing the books.

The reason of this may be thus shortly stated. When the Bills of Costs are entered in the Index the amount of out-of-pockets in respect to each is ascertained by reference to the Disbursement Ledger, and deducted from the total Bill, the difference *only* being entered in the *profit* column. Therefore the total of the *profit* column gives the gross profit amount of all bills delivered, whether paid or not. But to arrive at a correct result, the total of the full amounts of the unpaid bills appearing in the *second* money column must be deducted from this gross profit, because the full amount includes the profit and disbursements together, and if only the profit on these bills were deducted, the amount of disbursements would still form part of them, and be included in the ultimate amount of ascertained profit, which is clearly incorrect by reason of the fact that if the whole of any bill is unpaid the disbursements in respect of it are unpaid as well, and must be subtracted from the

profit on the others. By subtracting the full amounts of unpaid bills, this is accomplished in the first instance, the result showing actual profits only to that time. The Index to Costs in the Appendix shows how this is done.

In the Second and subsequent years, it will be necessary to go through the same process, with the addition that the total of the list of unpaid bills made out at the end of the preceding years, must be included by being brought forward to the head of the Petty Costs, and those only which still are unpaid during the then current year must be again included in the second list of unpaid Bills, and subtracted from the profit column as before. The whole of the unpaid Bills will be carried forward from year to year (until disposed of either by payment or being written off as bad debts) and the total amount of those remaining unpaid subtracted from the profits made on the others.

It will be seen that an estimate of the profits can only be made of such Bills as have actually been rendered and paid up to the end of any year, and that the profits on bills not rendered cannot be brought in. These Bills will appear in the Index of subsequent years, as they are afterwards rendered, and the profits on them must form part of the profits of the year in which they are so rendered.

Objection may be taken by some person to this process on account of a subsequent year receiving the benefit of the profits on Bills delivered during a previous year, and for work done during a previous year; should such objection be raised, the only answer is, that unless the unpaid bills are carried on from year to year, it would be impossible to finally close the books of any one year until the bills of costs for work done during that particular year were not only duly settled and delivered, but paid. This matter has received considerable attention, and it is found the only practical means of making a final statement for the year of a going concern is the one adopted in these pages.

The profit obtained to the end of each year must therefore stand by itself, but in the event of a business being brought to

a close by death, or the books having to be made up for the purpose of showing an incoming partner, or outgoing partner what is the profit up to any particular period; the undelivered bills may be settled or estimated to the stated time, a supplemental Index of them being made in the same way, and the profit ascertained and dealt with in the manner above described.

To carry out the purpose for which the Index to Costs is made up requires a good deal of care, but as it is the only reliable method of ascertaining the net profit derived from the Costs Department, those who desire to obtain such a result will not mind giving this part of the system the attention it deserves. The fact of such a result being obtainable should be a sufficient recommendation, and the process of bringing forward unpaid Bills of Costs acts as a reminder that they should be applied for, and not allowed to remain longer than absolutely necessary as outstanding assets. A polite note, reminding a client of the fact of the account remaining unpaid, being sent periodically as the quarter days come round, in many instances has the effect of clearing off these undesirable items, whereas by allowing them to be forgotten the money is sometimes entirely lost.

## CHAPTER XIX.

### CONCLUDING REMARKS.

A FEW words in conclusion may assist the memory in working out the system.

From Part I. it will be seen that the Call Book, Letter Book, Daily Note Book and Diary provide the materials for making up the items day by day, resulting in the draft Bills of Costs which are entered into the Draft Costs Book. The Draft is then detached for settlement. The Office Cash Book and Disbursement Ledger provide the disbursements, and they are then inserted in the Draft Bill, which is ultimately settled. The particulars found on the Draft as settled are entered in the Index to Costs. The work is performed piecemeal, *i.e.*, each day's work being posted up the next day, the labour becomes light, and at the end of the year a good result is shown. From the description given above the work seems to be somewhat heavy, it must however not be forgotten that it is not all done at the same time. The two departments are entirely distinct until the result of the year's work is required to be known, when the columns of the Index are cast up and the amounts transferred to the Capital Account. The Office Cash Book showing the money expended (for Office Expenses and Disbursements) during the year, and the Index to Costs, the amount of Petty Costs and Bills of Costs received in this department during the year, both of which amounts are carried to the Ledger and are found in the Capital Account.

Part II. deals with Cash Transactions separate and apart from the Costs Department. All sums of money received are entered in the Paying-in Book and go into the Bank, afterwards pass on to the Journal, and again either to the Costs Department or the Ledger. Payments are made by cheque (including payments for the office which are afterwards split up into small sums), and go from the Cheque Book into the Journal and from thence into the Ledger. Thus bringing everything ultimately into the Ledger.

From the Ledger the Statement of Liabilities and Assets is prepared and the final statement drawn up, thus completing the whole System.

Each Department being distinct, the different subjects comprising them are treated of in the text in separate chapters, by which means any particular part or branch may be referred to, should doubts arise in the mind of the bookkeeper with reference to any of the items.

The subject of bookkeeping is one of such importance to those concerned, that the Author has endeavoured to make his explanations as clear as possible, and to bring the work into the smallest compass without losing sight of the important fact, that in order to enable the bookkeeper to understand the mode of keeping the books, no pains should be spared to avoid lengthy or ambiguous descriptions, which have but a tendency to confuse the mind, and render the object of the work abortive.





# APPENDIX,

SHOWING SPECIMENS OF

PAYING-IN BOOK.

CHEQUE BOOK.

PASS BOOK.

JOURNAL.

OFFICE CASH BOOK.

DISBURSEMENT LEDGER.

INDEX TO COSTS.

GENERAL LEDGER.

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N.B.—In the reference column these books are indicated thus :—Paying-in Book, "P."; Cheque Book, "C."; Journal, "J."; Office Cash Book, "O. C."; Disbursement Ledger, "D. L."; Index of Costs, "I. C."; Ledger, "L."



# PAYING-IN BOOK.

Page 1.

COUNTERFOIL.

LONDON & WESTMINSTER BANK LIMITED.

1884.				1884.			
	£	s.	d.		£	s.	d.
<i>Mr. Henry Jones.</i>				<i>Credit.</i>			
				Mr. Henry Jones.			
From Private Account as				<i>Drafts.</i>			
capital . . . . .	500	0	0	London & Westminster .	500	0	0
				Bank Notes . . . . .	500	0	0
				Gold . . . . .			
				Silver . . . . .			
J/1	£	500	0	0	£	500	0

Page 2.

COUNTERFOIL.

LONDON & WESTMINSTER BANK LIMITED.

1884.				1884.			
	£	s.	d.		£	s.	d.
<i>Chas. Norton, Esq.</i>				<i>Credit.</i>			
				Mr. Henry Jones.			
<i>White &amp; Co.</i>				<i>Drafts.</i>			
Quarter's rent due to				London and County			
Mr. Norton to Christ-				Bank . . . . .	50	0	0
mas Day . . . . .	50	0	0				
				Barclay & Co. . . . .	51	14	1
<i>Miss Cornick.</i>							
From Miss Cornick,							
cheque in exchange for				Bank Notes . . . . .	101	14	1
convenience . . . . .	51	14	1	Gold . . . . .			
				Silver . . . . .			
J/1	£	101	14	1	£	101	14

## Page 3.

## COUNTERFOIL.

## LONDON &amp; WESTMINSTER BANK LIMITED.

1884.				1884.			
	£	s.	d.		£	s.	d.
<i>Mrs. Lambert.</i>				<i>Credit.</i>			
Mr. Rickett,				Mr. Henry Jones.			
amount of							
mortgage paid				<i>Drafts.</i>			
off . . . £200 0 0				Scott & Co. . . .	214	3	1
Interest to date 14 3 1				Ditto . . . . .	10	1	0
	214	3	1				
Costs . . . . .	10	1	0	London and County . .	57	9	6
<i>Mr. John Morris.</i>					281	13	7
<i>Morris v. Denton.</i>				Bank Notes . . . . .	40	0	0
From defendant,				Gold . . . . .	7	0	0
amount of debt				Silver . . . . .	0	10	0
recovered . £50 2 6							
Costs of action 7 7 0					£ 329	3	7
	57	9	6				
<i>C. Norton, Esq.</i>							
From Mr. Walker, qr.'s							
rent to Xmas . . .	47	10	0				
J/1	£ 329	3	7				

## Page 4.

## COUNTERFOIL.

## LONDON &amp; WESTMINSTER BANK LIMITED.

1884.				1884.			
	£	s.	d.		£	s.	d.
<i>Mr. Williams.</i>				<i>Credit.</i>			
				Mr. Henry Jones.			
<i>Master to Williams.</i>							
Costs of Conveyance .	22	10	0	<i>Drafts.</i>			
				Robarts & Co. . . .	22	10	0
<i>Mr. Arnold.</i>				Ditto . . . . .	17	10	0
Costs of Mortgage . .	17	10	0				
					40	0	0
				Bank Notes . . . . .			
J/2	£ 40	0	0	Gold . . . . .			
				Silver . . . . .			
					£ 40	0	0

Page 5.

COUNTERFOIL.

LONDON & WESTMINSTER BANK LIMITED.

1884.				1884.			
	£	s.	d.		£	s.	d.
<i>London Bank.</i>				<i>Credit.</i>			
				Mr. Henry Jones.			
From you to advance				<i>Drafts.</i>			
Mr. Kirby . . .	1150	0	0	London and County .	1150	0	0
					1150	0	0
				Bank Notes . . . .			
				Gold . . . . .			
				Silver . . . . .			
J/2	£	1150	0 0		£	1150	0 0

Page 6.

COUNTERFOIL.

LONDON & WESTMINSTER BANK LIMITED.

1884.				1884.			
	£	s.	d.		£	s.	d.
<i>Petty Costs.</i>				<i>Credit.</i>			
From White & Co., for preparing proof re Johnson's Bankruptcy	0	13	4	Mr. Henry Jones.			
				<i>Drafts.</i>			
<i>F. Gardner.</i>				Alliance Bank . . .	50	0	0
From you to pay insurance premium . .	50	0	0	Coutts & Co. . . .	2	2	0
<i>Petty Costs.</i>					52	2	0
Law Life commission on paying premium .	1	5	0	Bank Notes . . . .			
Ditto, Parson & Co., for producing deeds . .	2	2	0	Gold . . . . .	1	0	0
Ditto, Mr. Peacock, for copies supplied . .	0	12	6	Silver . . . . .	1	10	10
J/2	£	54	12 10		£	54	12 10

Page 7.

COUNTERFOIL.

LONDON &amp; WESTMINSTER BANK LIMITED.

1884.			
	£	s.	d.
<i>Collins &amp; Green.</i>			
<i>Smith v. Collins.</i>			
From you to settle action of Mr. Smith and costs	45	0	0

Page 8.

COUNTERFOIL.

LONDON &amp; WESTMINSTER BANK LIMITED.

1884.				1884.			
	£	s.	d.		£	s.	d.
<i>J. Harding, Esq.</i>				<i>Credit.</i>			
<i>Perkins to Harding.</i>				<i>Mr. Henry Jones.</i>			
Received from you out of which to pay purchase money and costs . . .	560	0	0	<i>Drafts.</i>			
				<i>Central Bank of Lon-</i> <i>don . . .</i>	560	0	0
				<i>Imperial . . .</i>	800	0	0
<i>F. Gardner, Esq.,</i>							
<i>Re Miss Gardner deceased.</i>				<i>Bank Notes . . .</i>	1360	0	0
Received to pay				<i>Gold . . .</i>			
Legacies . . . 700 0 0				<i>Silver . . .</i>			
Costs of Probate 100 0 0							
	800	0	0				
<i>J/3</i>	£	1360	0 0		£	1360	0 0

Page 9.

COUNTERFOIL.

LONDON & WESTMINSTER BANK LIMITED.

1884.				1884.			
	£	s.	d.		£	s.	d.
<i>Jones &amp; Robinson.</i>				<i>Credit.</i>			
From you to invest on				Mr. Henry Jones.			
suitable mortgages .	800	0	0	<i>Drafts.</i>			
				Hoare & Co. . . . .	800	0	0
<i>Henry Thompson, Esq.</i>				Childs & Co. . . . .	1500	0	0
From you to							
invest in							
Consols . £1000	0	0					
The like on							
mortgages 500	0	0					
	1500	0	0				
				Bank Notes . . . . .	2300	0	0
				Gold . . . . .			
				Silver . . . . .			
<i>J/S</i>	£ 2300	0	0		£ 2300	0	0

Page 10.

COUNTERFOIL.

LONDON & WESTMINSTER BANK LIMITED.

1884.				1884.			
	£	s.	d.		£	s.	d.
<i>Williams &amp; Tarrant.</i>				<i>Credit.</i>			
<i>Abrahams v. Tarrant.</i>				Mr. Henry Jones.			
From you to pay into				<i>Drafts.</i>			
Court under order .	250	0	0	Williams, Deacon & Co.	250	0	0
				Bank Notes . . . . .	250	0	0
				Gold . . . . .			
				Silver . . . . .			
<i>J/S</i>	£ 250	0	0		£ 250	0	0



Page 11.

COUNTERFOIL.

LONDON &amp; WESTMINSTER BANK LIMITED.

1884.				1884.			
	£	s.	d.		£	s.	d.
<i>Mr. Higgins.</i>				<i>Credit.</i>			
From you, in-				Mr. Henry Jones.			
terest on				<i>Drafts.</i>			
£52 10s. for				London & County	7	10	0
6 months . £1 5 0				London & West-			
Ditto on £250 6 5 0				minster	310	0	0
	7	10	0				
<i>Henry Thompson, Esq.</i>							
<i>Thompson v. Cuthbertson.</i>							
From Defendant's Solicitor, for debt and costs .	310	0	0	Bank Notes . . . . .	317	10	0
				Gold . . . . .			
				Silver . . . . .			
J/4	£ 317	10	0		£ 317	10	0

Page 12.

COUNTERFOIL.

LONDON &amp; WESTMINSTER BANK LIMITED.

1884.				1884.			
	£	s.	d.		£	s.	d.
<i>Williams &amp; Tarrant.</i>				<i>Credit.</i>			
From you on General				Mr. Henry Jones.			
Agency Account .	200	0	0	<i>Drafts.</i>			
				Williams, Deacon & Co.	200	0	0
				Bank Notes . . . . .	200	0	0
				Gold . . . . .			
				Silver . . . . .			
J/4	£ 200	0	0		£ 200	0	0

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**LONDON & WESTMINSTER BANK LIMITED.**

1884.

	£	s.	d.		£	s.	d.
<i>Collins &amp; Green.</i>				<i>Credit.</i>			
Costs rendered . . .	5	5	0	Mr. Henry Jones.			
				<i>Drafts.</i>			
				Bank Notes . . . . .			
				Gold . . . . .	5	0	0
				Silver . . . . .	0	5	0
J/4      £	<u>5</u>	<u>5</u>	<u>0</u>	£	<u>5</u>	<u>5</u>	<u>0</u>



# CHEQUE BOOK.

---

J/1	No. 1.	No. 1.	1884.
	1884.	LONDON AND WESTMINSTER BANK LIMITED.	
	<i>Office.</i>	Pay to Self	or Bearer Twenty-
Petty Cash.		five Pounds.	
			HENRY JONES.
£25.		£25.	

---

J/1	No. 2.	No. 2.	1884.
	1884.	LONDON AND WESTMINSTER BANK LIMITED.	
	MISS CORNICK.	Pay Miss MARY CORNICK	or Order
Paid Miss Cornick		Fifty-one Pounds	Fourteen Shillings and One
in exchange for her		Penny.	
cheque.			HENRY JONES.
£51 14s. 1d.		£51 14s. 1d.	

---

J/1	No. 3.	No. 3.	1884.
	1884.	LONDON AND WESTMINSTER BANK LIMITED.	
	Mrs. LAMBERT.	Pay Mrs. ANN LAMBERT	or Bearer
Paid into her a/c		Two Hundred and Fourteen Pounds	Three Shil-
at London and West-		lings and One Penny.	
minster Bank amount			HENRY JONES.
received from Mr.			
Rickett.			
£214 3s. 1d.		£214 3s. 1d.	

J/1	No. 4.	No. 4.	1884.
	1884.	LONDON AND WESTMINSTER BANK LIMITED.	
MR. JOHN MORRIS.	Pay MR. JOHN MORRIS	or Order	
Denton's debt.	Fifty Pounds Two Shillings and Sixpence.		
		HENRY JONES.	
£50 2s. 6d.	£50 2s. 6d.		

J/1	No. 5.	No. 5.	1884.
	1884.	LONDON AND WESTMINSTER BANK LIMITED.	
Office.	Pay MR. WILLIAM JOHNSON	or Order	
Mr. Johnson's a/c for Furniture.	Fifty Pounds.		
		HENRY JONES.	
£50.	£50.		

J/1	No. 6.	No. 6.	1884.
	1884.	LONDON AND WESTMINSTER BANK LIMITED.	
C. NORTON, Esq.	Pay CHARLES NORTON, Esq.	or Order	
Rents per account . £97 10 0	Ninety-five Pounds One Shilling and Threepence.		
Less commission . 2 8 9		HENRY JONES.	
£95 1s. 3d.	£95 1s. 3d.		

J/2	No. 7.	No. 7.	1884.
	1884.	LONDON AND WESTMINSTER BANK LIMITED.	
LONDON BANK.	Pay MR. HENRY KIRBY	or Order	
Mr. Kirby, amount lent on Mortgage £1150 0 0	One Thousand One Hundred and Seven Pounds		
Less Costs of Mortgage . 42 3 6	Sixteen Shillings and Sixpence.		
£1107 16 6	£1107 16s. 6d.	HENRY JONES.	

J/2	No. 8.	No. 8.	1884.
	1884.	LONDON AND WESTMINSTER BANK LIMITED.	
F. GARDNER, Esq.		Pay LAW LIFE OFFICE	or Order
To pay Premium		Fifty Pounds.	
at Law Life Office.			HENRY JONES.
£50.		£50.	

---

J/2	No. 9.	No. 9.	1884.
	1884.	LONDON AND WESTMINSTER BANK LIMITED.	
OFFICE EXPENSES.		Pay SELF	or Bearer.
			HENRY JONES.
£100.		£100.	

---

J/2.	No. 10.	No. 10.	1884.
	1884.	LONDON AND WESTMINSTER BANK LIMITED.	
COLLINS & GREEN.			
<i>Smith v. Collins.</i>		Pay MR. JOHN COOK	or Order
Paid Mr. Cook amount		Forty-five Pounds.	
of debt . £40 0 0			HENRY JONES.
Costs . . 5 0 0			
£45. .		£45.	

---

J/2	No. 11.	No. 11.	1884.
	1844.	LONDON AND WESTMINSTER BANK LIMITED.	
MR. HIGGINS.			
<i>Smith v. Higgins.</i>		Pay MR. WILLIAM SMITH	or Order
Mr. Smith, amount		Fifty-two Pounds Ten Shillings.	
advanced Mr. Higgins			HENRY JONES.
on Mortgage.			
£52 10s.		£52 10s.	

J/3	No. 12.	No. 12.	1884.
	1844.		
J. HARDING, Esq.		LONDON AND WESTMINSTER BANK LIMITED.	
<i>Perkins to Harding.</i>	Pay MR. PERKINS	or Bearer Four Hundred	
Paid Mr. Perkins	and Twenty Pounds.		
purchase money.		HENRY JONES.	
£420.	£420.		

J/3	No. 13.	No. 13.	1884.
	1884.		
F. GARDNER, Esq.,		LONDON AND WESTMINSTER BANK LIMITED.	
Executor of Miss	Pay F. GARDNER, Jr., Esq.	or Order	
Gardner, deceased.	One Hundred Pounds.		
F. Gardner, Jr., his		HENRY JONES.	
legacy.			
£100.	£100.		

J/3	No. 14.	No. 14.	1844.
	1844.		
F. GARDNER, Esq.,		LONDON AND WESTMINSTER BANK LIMITED.	
Executor of Miss	Pay MISS JANE GARDNER	or Order	
Gardner, deceased.	One Hundred and Fifty Pounds.		
Miss Jane Gardner,		HENRY JONES.	
her legacy.			
£150.	£150.		

J/3	No. 15.	No. 15.	1844.
	1844.		
F. GARDNER, Esq.,		LONDON AND WESTMINSTER BANK, LIMITED.	
Executor of Miss	Pay MRS. ANN WILLIAMS	or Order	
Gardner, deceased.	Two Hundred and Fifty Pounds.		
Mrs. Williams, her		HENRY JONES.	
legacy.			
£250.	£250.		

CHEQUE BOOK.

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J/3	No. 16. 1884.	No. 16.	1884.
F. GARDNER, Esq., Executor of Miss Gardner, deceased. Mr. Watkins' ac- count for funeral.		LONDON AND WESTMINSTER BANK LIMITED.  Pay Mr. WATKINS Twenty-five pounds.	or Order
£25.		HENRY JONES. £25.	
J/3	No. 17. 1884.	No. 17.	1884.
F. GARDNER, Esq., Executor of Miss Gardner, deceased. Mr. Watson's debt.		LONDON AND WESTMINSTER BANK LIMITED.  Pay Mr. THOMAS WATSON Seventy-five pounds.	or Order
£75.		HENRY JONES. £75.	
J/3	No. 18. 1884.	No. 18.	1884.
F. GARDNER, Esq., Executor of Miss Gardner, deceased. Inland Revenue for legacy duties.		LONDON AND WESTMINSTER BANK LIMITED.  Pay INLAND REVENUE One Hundred Pounds.	or Bearer
£100.		HENRY JONES. £100.	
J/3	No. 19. 1884.	No. 19.	1844.
W. HIGGINS. Lent on Memo. of Charge on deeds at 5 %		LONDON AND WESTMINSTER BANK LIMITED.  Pay Mr. W. HIGGINS Two Hundred and Fifty Pounds	or Order
£250.		HENRY JONES. £250.	



J/3	No. 20.	No. 20.	1884.
	1884.		
		LONDON AND WESTMINSTER BANK LIMITED.	
H. THOMSON, Esq.			
Paid Messrs. Horton		Pay Messrs. HORTON & Co.	or Order
& Co. to invest in		One Thousand Pounds.	
Consols.			HENRY JONES.
£1000.		£1000.	

J/3	No. 21.	No. 21.	1884.
	1884.		
		LONDON AND WESTMINSTER BANK LIMITED.	
Messrs. WILSON &			
TARRANT.		Pay Self to pay into Court	or Order
<i>Abrahams v. Tarrant.</i>		Two Hundred and Fifty Pounds.	
Paid into Court.			HENRY JONES.
£250.		£250.	

J/4	No. 22.	No. 22.	1884.
	1884.		
HY. THOMPSON, Esq.		LONDON AND WESTMINSTER BANK LIMITED.	
<i>Thompson v. Cuth-</i>			
<i>bertson.</i>		Pay HENRY THOMPSON, Esq.	or Order
Paid you debt re-		Three Hundred and Five Pounds.	
ceived from De-			
fendant £310 0 0			HENRY JONES.
Less Costs			
retained 5 0 0			
£305 0 0		£305.	

**PASS BOOK.**



WESTMINSTER BANK LIMITED.

Cr.

*with*

JONES, Esq.

		£	s.	d.
1884	By Cheque Book . . . . .	0	8	4
	„ Self . . . . .	25	0	0
	„ Cornick . . . . .	51	14	1
	„ Lambert . . . . .	214	3	1
	„ Morris . . . . .	50	2	6
	„ Johnson . . . . .	50	0	0
	„ Norton . . . . .	95	1	3
	„ Kirby . . . . .	1107	16	6
	„ Law Life . . . . .	50	0	0
	„ Self . . . . .	100	0	0
	„ Cook . . . . .	45	0	0
	„ Smith . . . . .	52	10	0
	„ Perkins . . . . .	420	0	0
	„ F. Gardner, Jr. . . . .	100	0	0
	„ J. Gardner . . . . .	150	0	0
	„ M. Williams . . . . .	250	0	0
	„ Watkins . . . . .	25	0	0
	„ Watson . . . . .	75	0	0
	„ Inland Revenue . . . . .	100	0	0
	„ Higgins . . . . .	250	0	0
	„ Horton & Co. . . . .	1000	0	0
	„ Paymaster-General . . . . .	250	0	0
	„ Henry Thompson . . . . .	305	0	0
	„ Balance . . . . .	1886	9	9
		£ 6653	5	6



# JOURNAL.



SINGLE CASH COLUMNS WITH REFERENCE COLUMN.

FOLIO NUMBERS.

NO INDEX.

N.B.—The items on this side are entered from the *Paying-in Book*.

Folio 1.]

Dr.

# JOURNAL OF

## RECEIPTS.

		Paying- in book.	Costs index or Ledger folio.	£	s.	d.
1884	From Mr. Henry Jones' private account paid into London and Westminster Bank as capital . . .	P/1	L/1	500	0	0
	CHAS. NORTON, ESQ. (CLIENT).					
	From Messrs. White & Co., quarter's rent (due to Mr. Norton) to Christmas .	P/2	L/10	50	0	0
	MISS CORNICK (CLIENT).					
	From Miss Cornick, her cheque to exchange for convenience . . .	P/2	L/20	51	14	1
	MRS. LAMBERT (CLIENT).					
	From Mr. Rickett, amount of mortgage paid off £200 0 0					
	Interest to date 14 3 1	P/3	L/30	214	3	1
	Costs of reconveyance .	P/3	IC/2	10	1	0
	MR. JOHN MORRIS. <i>Morris v. Denton.</i>					
	From defendant, amount of debt recovered £50 2 6		L/40			
	Costs of action 7 7 0	P/3	IC/2	57	9	6
	CHAS. NORTON, ESQ.					
	From Mr. Walker, quarter's rent to Christmas . . .	P/3	L/10	47	10	0
	Carried forward			£ 930	17	8

## JOURNAL.

27

N.B.—The items on this side are entered from the Counterfoil of the Cheque Book.

[Folio 1.]

MR. HENRY JONES.

Gr.

## PAYMENTS.

		No. of Cheque.	Office cash book. Costs index or Ledger folio.	£	s.	d.
1884	OFFICE EXPENSES, &c.					
	Cheque book . . . .	—	OC/1	0	8	4
	Cheque for petty cash . . .	C/1	OC/1	25	0	0
	 MISS CORNICK.					
	Paid Miss Cornick in ex- change for her cheque . .	C/2	L/20	51	14	1
	 MRS. LAMBERT.					
	Paid into your account at London and Westminster Bank amount received from Mr. Rickett . . . .	C/3	L/30	214	3	1
	 MR. JOHN MORRIS.					
	Paid Mr. Morris (Denton's debt) . . . . .	C/4	L/40	50	2	6
	 OFFICE.					
	Mr. Johnson's account for furniture . . . . .	C/5	OC/1	50	0	0
	 C. NORTON, Esq.					
	Rents per ac- count . . . £97 10 0					
	Less Commis- sion (retained) 2 8 9	C/6	L/10 IC/1	95	1	3
	Carried forward			£ 486	9	3



Folio 2.]

Dr.

## JOURNAL OF

		Paying- in book.	Costs index or Ledger folio.	£	s.	d.
1884	Brought forward . . .			930	17	8
	MR. WILLIAMS. <i>Masters to Williams.</i>					
	Costs of conveyance . . .	P/4	IC/2	22	10	0
	MR. ARNOLD.					
	Costs of mortgage . . .	P/4	IC/2	17	10	0
	LONDON BANK.					
	From you to advance Mr. Kirby on mortgage . . .	P/5	L/50	1150	0	0
	PETTY COSTS.					
	From White & Co. for pre- paring proof, re Johnson's bankruptcy . . . . .	P/6	IC/1	0	13	4
	F. GARDNER, Esq.					
	From you to pay insurance premium . . . . .	P/6	L/60	50	0	0
	PETTY COSTS.					
	From Law Life for commis- sion on paying premium .	P/6	IC/1	1	5	0
	PETTY COSTS.					
	From Parson & Co. for pro- ducing deeds . . . . .	P/6	IC/1	2	2	0
	PETTY COSTS.					
	Mr. Peacock for copies sup- plied . . . . .	P/6	IC/1	0	12	6
	COLLINS & GREEN. ( <i>Smith v. Collins.</i> )					
	From you to settle action of Mr. Smith and costs . .	P/7	L/70	45	0	0
	Carried forward			£ 2220	10	6

[Folio 2.]

MR. HENRY JONES—*continued.**Cr.*

		No. of Cheque.	Office cash book. Costs index or Ledger folio.	£	s.	d.
1884	Brought forward . . .			486	9	3
	LONDON BANK.					
	Paid Mr. Kirby amount lent on mortgage £1150 0 0					
	Less costs of mortgage (de- ducted) . . . 42 3 6					
		C/7	L/50 IC/2	1107	16	6
	F. GARDNER, ESQ.					
	Paid premium at Law Life .	C/8	L/60	50	0	0
	OFFICE.					
	Disbursements, &c. . .	C/9	OC/1	100	0	0
	COLLINS & GREEN. <i>Smith v. Collins.</i>					
	Paid Mr. Cook (plaintiff's solicitor) a- mount of debt £40 0 0					
	Do. his costs . . . 5 0 0					
		C/10	L/70	45	0	0
	MR. HIGGINS. <i>Smith v. Higgins.</i>					
	Advanced Mr. Higgins (to pay Mr. Smith's debt) on mortgage security . .					
	Cheque to Mr. Smith . .	C/11	L/80	52	10	0
	Carried forward			£ 1841	15	9

Folio 3.]

Dr.

## JOURNAL OF

		Paying- in book.	Costs index or Ledger folio.	£	s.	d.
1884	Brought forward . . .			2220	10	6
	J. HARDING, Esq. <i>Perkins to Harding.</i>					
	Received from you out of which to pay purchase money . . . . .	P/8	L/90	560	0	0
	F. GARDNER, Esq. <i>Miss Gardner, deceased.</i>					
	Received to pay legacies, &c. £700 0 0		L/100			
	Do., Costs of probate, &c. . 100 0 0	P/8	IC/2	800	0	0
	MESSRS. JONES & ROBINSON.					
	From you to invest on suit- able mortgages . . .	P/9	L/110	800	0	0
	HENRY THOMPSON, Esq.					
	From you to invest in Con- sols . . . . .	P/9	L/120	1000	0	0
	The like on mortgages . .		L/120	500	0	0
	MESSRS. WILLIAMS & TARRANT ( <i>Country Agency Clients</i> ).					
	<i>Abrahams v. Tarrant.</i>					
	From you to pay into Court under order . . . . .	P/10	L/130	250	0	0
	Carried forward		£	6130	10	6

[Folio 3.]

MR. HENRY JONES—continued.

Cr.

		No. of Cheque.	Office cash book. Costs index or Ledger folio.	£	s.	d.
1884	Brought forward . . .			1841	15	9
	J. HARDING, Esq. <i>Perkins to Harding.</i>					
	Paid Mr. Perkins on com- pleting purchase . . .	C/12	L/90	420	0	0
	F. GARDNER, Esq. <i>Re Miss Gardner, deceased.</i>					
	F. Gardner, junior, legacy .	C/13	L/100	100	0	0
	Miss Jane Gardner's legacy	C/14	L/100	150	0	0
	Mrs. Williams' legacy . . .	C/15	L/100	250	0	0
	Mr. Watkins' account for funeral . . . . .	C/16	L/100	25	0	0
	Mr. Watson's debt . . .	C/17	L/100	75	0	0
	Inland Revenue legacy duties . . . . .	C/18	L/100	100	0	0
	MR. HIGGINS.					
	Lent you at your request on Memo. of Charge on deeds at 5 % . . . . .	C/19	L/1 L/80	250	0	0
	HENRY THOMPSON, Esq. Paid Messrs. Horton & Co. (Brokers) to invest in Consols . . . . .	C/20	L/120	1000	0	0
	MESSRS. WILLIAMS & TAR- RANT ( <i>Agency</i> ). <i>Abrahams v. Tarrant.</i>					
	Paid into Court . . . .	C/22	L/130	250	0	0
	Carried forward		£	4461	15	9

Folio 4.]

Dr.

## JOURNAL OF

		Paying- in book.	Costs index or Ledger folio.	£	s.	d.
1884	Brought forward . . .			6130	10	6
	MR. HIGGINS.					
	From you in- terest on £52 10 for six months . £1 5 0		L/1			
	Do., on £250 6 5 0	P/11	L/80	7	10	0
	HENRY THOMPSON, Esq. <i>Thompson v. Cuthbertson.</i> From defendants' solicitor for debt and costs of action . . . . .	P/11	L/120	310	0	0
	MESSRS. WILLIAMS & TAR- RANT (AGENCY). From you on general Agency Account . . . . .	P/12	L/130	200	0	0
	COLLINS & GREEN. Costs rendered . . . . .	P/13	IC/3	5	5	0
				£ 6653	5	6

[Folio 4.]

MR. HENRY JONES—*continued.**Cr.*

		No. of Cheque.	Office cash book. Costs index or Ledger folio.	£	s.	d.
1884	Brought forward . . . HENRY THOMPSON, ESQ. <i>Thompson v. Cuthbertson.</i> Paid you debt received from defendant . £310 0 0 Less costs of ac- tion retained 5 0 0 <hr/> Balance ( <i>See Pass Book</i> ) .	IC/3	L/120	4461    305  1886	15    0  9	9    0  9
<p>NOTE.—Should difficulty be experienced in obtaining a book with double reference columns, a book with one reference column will answer the purpose so long as the initial letters are used, in which case both references may be made in the one column.</p>				£ 6653	5	6



# OFFICE CASH BOOK.

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DOUBLE CASH COLUMN WITH REFERENCE COLUMN.

FOLIO PAGES.

NO INDEX.





## EXPENSES IN A/C WITH MR. HENRY JONES.

## PAYMENTS.

[Folio 1.]

		Dis- burse- ment ledger folio.	Office Expenses.			Disbursements.		
			£	s.	d.	£	s.	d.
1884	Cheque Book . . . .		0	8	4			
	MESSRS. WATERLOW & SONS							
	Stationery, books, &c. .		6	0	0			
	MRS. LAMBERT.— <i>Rickett's</i> <i>Mortgage.</i>							
	Stamp on reconvey- ance of Mortgage.	1				0	2	6
	„ „ Memorial	1				0	2	6
	Registration fee in Middle- sex Registry . . . .	1				0	5	0
	JOHN MORRIS.— <i>Morris</i> <i>v. Denton.</i>							
	Writ of Summons . .	10				0	5	0
	MRS. WILLIAMS <i>Masters to Williams</i>							
	Search for Will of W. Masters and office copy	20				0	17	6
	Search at Middlesex Re- gistry . . . .	20				0	3	6
	„ „ Somerset House for 7 certificates of birth	20				1	5	1
	Stamp on Conveyance .	20				4	0	0
	„ „ Memorial . .	20				0	2	6
	Registration fee in Mid- dlesex Registry . . .	20				0	7	6
	OFFICE.—Paid Mr. John- son's account for office furniture, &c. . . .		50	0	0			
	JOHN MORRIS							
	Oath on affidavit of ser- vice . . . .	10				0	1	6
	Filing same . . . .	10				0	2	0
	Search for appearance .	10				0	1	0
	Judgment and office copy	10				0	10	6
	Carried forward	£	56	8	4	8	6	1



[Folio 2.]

EXPENSES IN A/C WITH MR. HENRY JONES—*continued.*

		Dis- burse- ment ledger folio.	Office Expenses.			Disbursements.		
			£	s.	d.	£	s.	d.
	Brought forward . . .		56	8	4	8	6	1
1884	MRS. ARNOLD.— <i>Johnson to Arnold.</i>							
	Commissioner's fee on Declaration and Exhibits	30				0	12	6
	Searches at Somerset House for Wills . . .	30				0	4	6
	Stamp on Conveyance . .	30				3	0	0
	„ „ Memorial . . .	30				0	2	6
	Registration fee . . .	30				0	5	0
	Mr. Watkins' charges for producing deeds for examination, with Abstract . . .	30				3	3	0
	MR. KIRBY.							
	<i>London Bank to Kirby.</i>							
	Searches in Middlesex Registry . . .	40				0	5	0
	Stamp on Mortgage . . .	40				1	10	0
	„ „ Memorial . . .	40				0	2	6
	Registration in Middlesex	40				0	10	0
	Lessor's Solicitors registering Mortgage . .	40				3	3	0
	MR. PERKINS.							
	<i>Harding to Perkins.</i>							
	Mr. Johnson's charges for producing deeds . .	50				2	2	0
	Searches at Somerset House and for copy Will of W. Harding, Senior	50				0	15	6
	Searches and for 5 certificates of birth . .	50				0	17	11
	Commissioner's fee on Declaration of Mr. Harding, Junior, as to identity of premises and pedigree and exhibits .	50				0	7	6
	Carried forward	£	56	8	4	25	7	0



[Folio 3.]

EXPENSES IN A/C WITH MR. HENRY JONES—*continued.*

		Dis- burse- ment ledger folio.	Office Expenses.			Disbursements.		
			£	s.	d.	£	s.	d.
	Brought forward . . .		56	8	4	25	7	0
1884	OFFICE.—Clerks' salaries:							
	Mr. Thompson, three months to date . .		12	12	0			
	Mr. Hawkins, three months to date . .		4	4	0			
	Stationer's account for copying per book to date . . .		7	7	0			
	MR. PERKINS.							
	<i>Harding to Perkins.</i>							
	Stamp on Conveyance . .	50				2	0	0
	HENRY THOMPSON.							
	<i>Thompson v. Cuthbertson.</i>							
	Writ . . . . .	70				0	5	0
	F. GARDNER, Esq.							
	<i>Jane Gardner, deceased.</i>							
	Commissioner's fees on swearing Affidavits for Probate . . . .	60				0	4	0
	Probate duty . . . .	60				27	10	0
	Fees at Probate Registry . .	60				5	16	0
	WILLIAMS AND TARRANT (Agency), <i>re Smollett.</i> —							
	Mr. Holland's fee for advising . . . .	110				1	3	6
	WILLIAMS AND TARRANT.							
	<i>Larkins to Edwards.</i>							
	Stamping conveyance . .	120				4	0	0
	COLLINS AND GREEN.							
	<i>Smith v. Collins.</i>							
	Entering 2 appearances . .	100				0	4	0
	Oath and exhibit on affidavit . . . .	100				0	2	6
	JOHN PARSONS, Esq., <i>re Johnson, deceased.</i>							
	Search at Central Office . .	80				0	3	6
	„ „ Tithe Office and for copy map . .	80				1	1	0
	Carried forward		£ 80	11	4	67	16	6



[Folio 4.]

EXPENSES IN A/C WITH MR. HENRY JONES—*continued.*

		Dis- burse- ment ledger folio.	Office Expenses.			Disbursements.		
			£	s.	d.	£	s.	d.
	Brought forward . . .		80	11	4	67	16	6
1884	OFFICE.—Clerk's salaries:							
	Mr. Thompson . . .		12	12	0			
	Mr. Hawkins . . .		4	4	0			
	Cabs, &c., Mr. Jones . .		0	12	6			
	F. GARDNER, Esq. <i>Jane Gardner, deceased.</i>							
	Registering Probate at Gas Company . . .	60				0	2	6
	„ „ Great Western Railway . . .	60				0	2	6
	HENRY THOMPSON, Esq. <i>Thompson v. Cuthbertson.</i>							
	Searching Appearance .	70				0	1	0
	Oath affidavit of service .	70				0	1	6
	Filing . . .	70				0	2	0
	Judgment and office copy	70				0	10	6
	Fi. Fa. . . . .	70				0	5	0
		£	97	19	10	69	1	6
						97	19	10
	Balance of Cash in hand }				£	167	1	4
	Per Cash Box }					8	7	0
					£	175	8	4





# DISBURSEMENT LEDGER.

SINGLE CASH COLUMNS WITH REFERENCE COLUMNS.  
CONSECUTIVE PAGES.  
INDEX.

## INDEX TO DISBURSEMENT LEDGER.

	PAGE
Arnold . . . . .	30
Collings & Green . . . . .	100
Gardner . . . . .	60
Kirby . . . . .	40
Lambert . . . . .	1
Larkins to Edwards . . . . .	120
Morris . . . . .	10
Parsons . . . . .	80
Perkins . . . . .	50
<i>Re</i> Smollett . . . . .	110
Thompson . . . . .	70
Williams & Tarrant (Agency), <i>Re</i> Smollett . . . . .	110
Larkins to Edwards . . . . .	120
Williams . . . . .	20

## DISBURSEMENT LEDGER.

Page 1 1884	MRS. LAMBERT. <i>Rickett's Mortgage.</i>			
	Stamping reconveyance . . . . .	OC/1	£0	2 6
	Ditto, memorial . . . . .	OC/1	0	2 6
	Registration fee in Middlesex registry . . . . .	OC/1	0	5 0
	See Draft Bill, No. 1/1884 . . . . .	IC/2	£0	10 0
Page 10 1884	MR. JOHN MORRIS. <i>Morris v. Denton.</i>			
	Writ of Summons . . . . .	OC/1	£0	5 0
	Oath or affidavit of service . . . . .	OC/1	0	1 6
	Filing same . . . . .	OC/1	0	2 0
	Search for appearance . . . . .	OC/1	0	1 0
	Judgment and office copy . . . . .	OC/1	0	10 6
	See Draft Bill, No. 2/1884 . . . . .	IC/2	£1	0 0
Page 20 1884	MRS. WILLIAMS. <i>Masters to Williams.</i>			
	Search for will of W. Masters and office copy . . . . .	OC/1	£0	17 6
	Ditto, at Middlesex . . . . .	OC/1	0	3 6
	Ditto, at Somerset House, and for seven certificates of birth . . . . .	OC/1	1	5 1
	Stamp on conveyance . . . . .	OC/1	4	0 0
	Ditto, on memorial . . . . .	OC/1	0	2 6
	Registration in Middlesex registry . . . . .	OC/1	0	7 6
	See Draft Bill, No. 3/1884 . . . . .	IC/2	£6	16 1

## DISBURSEMENT LEDGER.

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## DISBURSEMENT LEDGER.

Page 30 1884	MRS. ARNOLD. <i>Johnson to Arnold.</i>				
	Commissioner's fee on declaration and exhibits . . . . .	OC/2	£0	12	6
	Searches for wills . . . . .	OC/2	0	4	6
	Stamp on conveyance . . . . .	OC/2	3	0	0
	Ditto, on memorial . . . . .	OC/2	0	2	6
	Registration fee in Middlesex . . . . .	OC/2	0	5	0
	Mr. Watkins' charges for producing deeds . . . . .	OC/2	3	3	0
	<i>See Draft Bill, No. 4/1884 . . . . .</i>	IC/2	£7	7	6
Page 40	MR. KIRBY. <i>London Bank to Kirby.</i>				
	Searches in Middlesex . . . . .	OC/2	£0	5	0
	Stamp on mortgage . . . . .	OC/2	1	10	0
	Ditto, on memorial . . . . .	OC/2	0	2	6
	Registration in Middlesex . . . . .	OC/2	0	10	0
	Lessor's solicitor for registering mortgage . . . . .	OC/2	3	3	0
	<i>See Draft Bill, No. 5/1884 . . . . .</i>	IC/2	£5	10	6
Page 50	MR. PERKINS. <i>Harding to Perkins.</i>				
	Mr. Johnson's charges for producing deeds . . . . .	OC/2	£2	2	0
	Searches at Somerset House, and for copy will of W. Harding, Senr. . . . .	OC/2	0	15	6
	Searches, and for five certificates of birth . . . . .	OC/2	0	17	11
	Commissioner's fee on declaration of W. Harding, Junr., as to identity of premises and pedigree and exhibits . . . . .	OC/2	0	7	6
	Stamp on conveyance . . . . .	OC/3	2	0	0
	<i>See Draft Bill, No. 6/1884 . . . . .</i>	IC/2	£6	2	11

## DISBURSEMENT LEDGER.

Page 60 1884	MR. GARDNER, EXECUTOR, &C., OF <i>Jane Gardner, deceased.</i>			
	Commissioner's fee on swearing affidavits for probate . . . . .	OC/3	£0	4 0
	Probate duty . . . . .	OC/3	27	10 0
	Fees at probate registry . . . . .	OC/3	5	16 0
	Registering probate at gas company's office . . . . .	OC/3	0	2 6
	Ditto, Great Western Railway . . . . .	OC/3	0	2 6
	<i>See Draft Bill, No. 7/1884 . . . . .</i>	IC/2	£33	15 0
Page 70	HENRY THOMPSON, Esq.			
	Writ . . . . .	OC/3	£0	5 0
	Search for appearance . . . . .	OC/4	0	1 0
	Oath, affidavit of service . . . . .	OC/4	0	1 6
	Filing . . . . .	OC/4	0	2 0
	Judgment and office copy . . . . .	OC/4	0	10 6
	<i>Fi. fa.</i> . . . . .	OC/4	0	5 0
	<i>See Draft Bill, No. 10/1884 . . . . .</i>	IC/2	£1	5 0
Page 80	JOHN PARSONS, Esq. <i>Re Johnson deceased.</i>			
	Search at central office . . . . .	OC/3	£0	3 6
	„ Tithe office and for map . . . . .	CO/3	1	1 0
	<i>See Draft Bill, No. 12/1884 . . . . .</i>	IC/2	£1	4 6
Page 100	MESSRS. COLLINS & GREEN. <i>Smith v. Collins.</i>			
	Entering two appearances . . . . .	OC/3	£0	4 0
	Oath and exhibit to affidavit . . . . .	OC/3	0	2 6
	<i>See Draft Bill, No. 16/1884 . . . . .</i>	IC/3	£0	6 6

## DISBURSEMENT LEDGER.

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## DISBURSEMENT LEDGER.

Page 110	WILLIAMS & TARRANT AGENCY. <i>Re Smollett.</i>				
	Mr. Holland, fee for advising . . .	OC/3	£1	3	6
	<i>See Draft Bill, No. 8/1883</i> . . .	IC/3			
Page 120	WILLIAMS & TARRANT. <i>Larkins to Edwards.</i>				
	Stamping conveyance . . . . .	OC/3	£4	0	0
	<i>See Draft Bill, No. 9/1883</i> . . .	IC/3			



## INDEX TO COSTS.

---

NO CASH COLUMNS.

THE PAGES MUST BE RULED IN COLUMNS AS REQUIRED.

FOLIO PAGES.

ALPHABETICAL INDEX MAY BE USED AT PLEASURE.



1884.

Folio 1.]

## OUTSTANDING BILLS FOR PREVIOUS YEARS.

<p>NOTE.—This will only be required for the second and subsequent years.</p>			
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PETTY COSTS.

113

1884.

[Folio 1.

PETTY COSTS.

Date of Payment.	Journal folio.	Name of Person from whom received, &c.	£	s.	d.
1884	1	C. Norton, Esq., commission on receipts collected . . . .	2	8	9
„	2	White & Co., costs of proof, <i>Re</i> Johnson . . . . .	0	13	4
„	2	F. Gardner, Esq., Law Life commission . . . . .	1	5	0
„	2	Parson & Co., producing deeds .	2	2	0
„	2	Mr. Peacock, for copies supplied .	0	12	6
NOTE.—At the end of the year the total of the Petty Costs will be carried forward to the head of the General Index columns 7 & 10.			£	7	1 7.

1884.

Folio 2.]

## INDEX TO COSTS.

Date of Payment.	No. of Bill.	Journal or Ledger Folio.	Name of Client or Business.
Paid 1884	1	J/1	Mrs. Lambert. — Mr. Rickett's Mortgage . . . . .
Paid „	2	J/1	John Morris.—Morris v. Denton . . .
Paid „	3	J/2	Mrs. Williams.—Masters to Williams . .
Paid „	4	J/2	Mrs. Arnold.—Johnson to Arnold . .
Paid „	5	J/2	Mr. Kirby.—London Bank to Kirby . .
Paid „	6	L/90	Mr. Perkins.—Harding to Perkins . .
Paid „	7	J/3	F. Gardner, Esq., Executor of Miss Gardner, deceased . . . . .
	8		Messrs. Williams & Tarrant (Agency), re Smollett, Costs sent . . . . .
	9		Ditto, Larkins to Edwards, Costs sent .
Paid „	10	L/120	Henry Thompson, Esq.—Thompson v. Cuthbertson . . . . .
	11		Messrs. Williams & Tarrant.—Edwards v. Wilkins . . . . .
	12		John Parsons, Esq.—General Costs . .
	13		John Johnson, Esq.— „ „ .
Paid in a/c	14	L/130	Messrs. Williams & Tarrant.—General Agency Costs (including Nos. 8, 9 and 11) . . . . .

1884.

[Folio 2.

INDEX TO COSTS—*continued.*

Date when Bill delivered.	Agency Costs sent, column.			General Bills Total.			Disburse- ments.			D.L. folio	Profit.		
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.
Petty costs brought forward .				7	1	7					7	1	7
1884				10	1	0	0	10	0	1	9	11	0
				7	7	0	1	0	0	10	6	7	0
				22	10	0	6	16	1	20	15	13	11
				17	10	0	7	7	6	30	10	2	6
				42	3	6	5	10	6	40	36	13	0
				27	10	0	6	2	11	50	21	7	1
				100	0	0	33	15	0	60	66	5	0
	2	15	0							110			
	7	10	0							120			
				5	0	0	1	5	0	70	3	15	0
	15	7	6										
				15	0	0	1	4	6	80	13	15	6
				12	7	6					12	7	6
				35	0	0	5	3	6	110 120	29	16	6
£				301	10	7	68	15	0		232	15	7

1884.

Folio 3.]

## INDEX TO COSTS—(continued.)

Date of Payment.	No. of Bill.	Journal or Ledger folio.	Name of Client or Business.
			Brought forward . . . . .
Paid, 1884	15		Miss Cornick . . . . .
	16	J/4	Messrs. Collins & Green . . . . .
	17		Mr. Higgins . . . . .

1884.

[Folio 3.

INDEX TO COSTS—(continued.)

Date when Bill delivered.	Agency Costs sent column.			General Bills Total.			Disbursements.			DL folio	Profit.		
				£	s.	d.	£	s.	d.		£	s.	d.
				301	10	7	68	15	0		232	15	7
				7	7	0					7	7	0
				5	5	0	0	6	6	100	4	18	6
				8	8	0					8	8	0
			£	322	10	7	69	1	6		253	9	1
Less unpaid bills as below carried to Capital Account Ledger, folio 1 . . . . .				43	2	6							
			£	279	8	1							
To ascertain profit on Bill paid, make out list of Bills unpaid.													
Bills outstanding as under :—													
No. 12. John Parsons . . . . .							15	0	0				
13. John Johnson . . . . .							12	7	6				
15. Miss Cornick . . . . .							7	7	0				
17. Mr. Higgins . . . . .							8	8	0				
Subtract amount from Profit column . . . . .											43	2	6
Net profit on Bills paid (see Memorandum on Capital a/c Ledger, folio 1), . . . . .											£	210	6 7

NOTE.—The second year's Index will commence with this list, the £43 2s. 6d. being carried to the head of the Petty Costs column, and if at the end of that year any of them are unpaid, those unpaid must be again carried forward to the list of unpaid bills for the then next year in the same way, and so on until paid, written off as bad debts, or become barred by statute.



# LEDGER.

SINGLE CASH COLUMNS WITH REFERENCE COLUMN.

FOLIO PAGES.

ALPHABETICAL INDEX.

## INDEX TO LEDGER.

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Gardner, Executor, &c. . . . .	100
Harding . . . . .	90
Higgins . . . . .	80
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[Folio 1. Cr.]

## CAPITAL ACCOUNT.

			£	s.	d.
1884	Advanced Mr. Higgins (to pay Mr. Smith's debt) on Mortgage, cheque paid Mr. Smith . . . . .	J/2 L/80	52	10	0
	Ditto on Memo.: of charge on deeds at 5 % . . . . .	J/3 L/80	250	0	0
	Office expenses and disbursements . . . . .	OC/p.3	167	1	4
	Balance of capital remaining in hand . . . . .		317	6	9
			£786	18	1
IN A/C CHAS. NORTON, ESQR.					
1884	Paid Mr. Norton rents rec <sup>d</sup> less commission . . . £95 1 3 Commission at 2½ % . . . 2 8 9		£97	10	0
			£97	10	0
IN A/C WITH MISS CORNICK.					
1884	Paid Miss Cornick in exchange for her cheque . . . . .	J/1	£51	14	1
IN A/C WITH MRS. LAMBERT.					
1884	Paid into Mrs. Lambert's a/c at London and Westminster Bank amount received from Mr. Rickett . . . . .	J/1	£214	3	1
IN A/C WITH MR. JOHN MORRIS.					
1884	Paid Mr. John Morris (Denton's debt) . . . . .	J,1	£50	2	6

Folio 50.]

Dr.

## MR. HENRY JONES

1884	From you to advance Mr. Kirby on mortgage . . . . .	J/2	£1150	0	0
Folio60 1884	From you to pay insurance premium	J/2	£50	0	0
Folio70 1884	<i>Smith v. Collins.</i> From you to settle Action of Mr. Smith and costs . . . . .	J/2	£45	0	0
Folio80 1884	From you interest on £52 10 0 for 6 months . . . . . £1 5 0 Ditto ditto £250 . . . . . 6 5 0 Balance . . . . .	MR. HENRY JONES J/4 J/4	£7 302 £310	10 10 0	0 0 0
Folio90 1884	<i>Perkins to Harding.</i> From you to pay purchase moneys, &c. . . . .	MR. HENRY JONES J/3	£560 £560	0 0	0 0
	Balance brought down . . . . .		£112	10	0

[Folio 50.

Cr.

## IN A/C WITH LONDON BANK.

1884	Paid Mr. Kirby amount lent on mortgage . £1107 16 6	J/2			
	Costs of Mortgage . 42 3 6	IC/2			
			£1150	0	0

## IN A/C WITH F. GARDNER, ESQ. (Private a/c).

1884	Paid premium at Law Life . . .	J/2	£50	0	0
------	--------------------------------	-----	-----	---	---

## IN A/C WITH MESSRS. COLLINS AND GREEN.

*Smith v. Collins.*

1884	Paid Mr. Cook amount of debt . . . . . £40 0 0	J/2			
	his costs of action . . . . . 5 0 0		£45	0	0

## IN A/C WITH MR. HIGGINS.

1884	Advanced Mr. Higgins (to pay Mr. Smith's debt) on mortgage security, cheque paid Mr. Smith . . . . .	J/2	£52	10	0
	Advance on Memo. of charge on deeds at 5 % . . . . .	J/3	250	0	0
	Interest on £52 10 0 for 6 months	J/4	1	5	0
	Ditto £250 0 0	J/4	6	5	0
			£310	0	0
	Balance brought down . . . . .		£302	10	0

## IN A/C WITH J. HARDING, ESQ.

1884	Paid Mr. Perkins on completing purchase . . . . .	J/3	£420	0	0
	Retained Costs of Conveyance . . . . .	IC/3	27	10	0
	Balance due to J. Harding . . . . .		112	10	0
			£560	0	0

Folio. 100.]  
Dr.

## MR. HENRY JONES IN

1884	From you to pay legacies, costs, &c.	J/3	£800	0	0
			£800	0	0
Folio 110 1884	MR. HENRY JONES IN				
	From you to invest on mortgages	J/3	£800	0	0
	Balance brought down		£800	0	0
Folio 120 1884	MR. HENRY JONES IN				
	From you to invest in consols	J/3	£1000	0	0
	Ditto, on mortgage	J/3	500	0	0
	<i>Thompson v. Cuthbertson.</i>				
	From defendant's solicitor for debt and costs	J/4	310	0	0
		£	1810	0	0
	Balance		£500	0	0

[Folio 100.]

Cr.

A/C WITH F. GARDNER, ESQ., EXECUTOR OF  
*Miss Ann Gardner, deceased.*

1884					
	Paid F. Gardner's legacy . . .	J/3	£100	0	0
	„ Miss J. Gardner's legacy . . .	J/3	150	0	0
	„ Mrs. William's legacy . . .	J/3	250	0	0
	„ Mr. Watkin's account for funeral, &c. . . . .	J/3	25	0	0
	„ Mr. Watson's debt . . . . .	J/3	75	0	0
	„ Inland Revenue legacy duties . . .	J/3	100	0	0
	„ Mr. Jones' costs of probate, &c., retained . . . . .	J/3	100	0	0
			£800	0	0

A/C WITH MESSRS. JONES & ROBINSON.

Balance . . . . .	£800   0   0
-------------------	--------------

A/C WITH HENRY THOMPSON, ESQ.

1884	Paid Messrs. Horton & Co., Stock Brokers, to invest in consols . . .	J/3	£1000	0	0
	<i>Thompson v. Cuthbertson.</i>				
	Paid your debt recovered . . . . .	J/4	305	0	0
	Costs of action retained . . . . .	IC/3	5	0	0
	Balance . . . . .		500	0	0
		£	1810	0	0

Folio 130.]  
Dr.

MR. HENRY JONES IN

1883	<i>Abrahams v. Tarrant.</i> From you to pay into Court under order . . . . .	J/3	£250	0	0
	AGENCY ACCOUNT. From you on general account . . . . .	J/4	200	0	0
			£450	0	0
	Balance . . . . .		£165	0	0

[Folio 130.]

Cr.

## A/C WITH MESSRS. WILLIAMS &amp; TARRANT.

GENERAL AGENCY ACCOUNT. <i>Abrahams v. Tarrant.</i>				
Paid into Court . . . . .	J/3	£250	0	0
General agency costs delivered with this account . . . . .	IC/3	35	0	0
Balance . . . . .		165	0	0
		£450	0	0



Folio 140.]

## STATEMENT OF

LIABILITIES.					
To J. Harding . . . .	L/90	£112	10	0	
„ Jones & Robinson . . . .	L/110	800	0	0	
„ Henry Thompson . . . .	L/120	500	0	0	
„ Williams & Tarrant . . . .	L/130	165	0	0	
	£	1577	10	0	
„ Surplus . . . . .		769	16	9	
	£	2347	6	9	
N.B.—Surplus is comprised of:—					
Cash per capital					
account . . . . .	£317	6	9		
Advance to Hig-					
gins . . . . .	302	10	0		
Furniture . . . . .	40	0	0		
Outstanding bills					
not delivered . . . . .	110	0	0		
	£769	16	0		

## LIABILITIES AND ASSETS.

ASSETS.				
By Mr. Higgins . . . .	L/80	£302	10	0
„ Cash at bankers £1886 9 9	pass book			
„ „ in hand . . . . 8 7 0				
	OC/4	1894	16	9
„ Office furniture, less allowance for depreciation, say . .		40	0	0
„ Outstanding bills not de- livered . . . . .		110	0	0
	£	2347	6	9
N. B.—The total a- mount of cash con- sists of unused capital shown by capital account . 317 6 9				
Client's moneys in hand, i.e., liabilities 1577 10 0				
<u>£1894 16 9</u>				



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April, 1884.

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[No. 36.]

A

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